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WYOMING SALES AND USE TAX REVENUE REPORT

Prepared by

Department of Administration and Fiscal Control
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PREFACE

The 1986 edition of the Wyoming Sales and Use Tax Revenue Report contains tax collection information by Standard Industrial Classification. In addition, sales tax collections for the retail sector, broken down into eight major categories, are provided. This report covers the activity of fiscal years 1975-1986 for sales tax collections and fiscal years 1981-1986 for use tax collections. The information is provided by the Department of Revenue and Taxation and compiled for publication into report form by the Division of Research and Statistics, Department of Administration and Fiscal Control.

Additional copies of this report or more detailed information may be obtained free of charge from:

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TABLE OF CONTENTS

		PAGE
Introduction		1
Section I	Summary of Sales Tax Collections	9
Section II	Sales Tax Collections by County, by Major Industrial Sector	18
Section III	Retail Sales Tax Collections by County, by Major Sector	47
Section IV	Summary of Use Tax Collections	76
Section V	Use Tax Collections by County, by Major Industrial Sector	81
Glossary		97

LIST OF TABLES AND FIGURES

Table 1	General Fund Revenues	5
Table 2	Optional Sales Tax Adoption Dates by County	6
Table 3	Taxable Events and Exemptions	7
Table 4	Sales Tax Collections by County	12
Table 5	County Sales Tax Collections as a Percent of State Total	14
Table 6	Growth Rates FY 1977 - FY 1986	16
Table 7	Sales Tax Collections by Month	17
Table 8	Use Tax Collections by County	79
Table 9	County Use Tax Collections as a Percent of State Total	80
Figure 1	General Fund Revenues	4
Figure 2	Sales Tax Collections - Wyoming	11
Figure 3	Sales Tax Collections by Major Industrial Sector - FY86	20
Figure 4	Retail Sales Tax Collections by Major Sector - FY86	49
Figure 5	Use Tax Collections - Wyoming	78
Figure 6	Use Tax Collections by Major Industrial Sector - FY86	83

WYOMING SALES AND USE TAX REPORT 1986

State sales and use tax collections are two major sources of income to state and local governments; however, their importance does not stop there. These two revenue sources, when examined over time, provide a valuable indication of economic growth and activity, both at the state and county level.

SALES TAX

The state imposed sales tax, since 1967, has been 3 percent. This tax is shared between state government (2/3) and the county of origin (1/3). Distribution of the county's share to the municipalities is based upon population. The State's share is placed in the General Fund to meet state operating expenses. The significance of this tax is evident in Table 1 and Figure 1.

Since 1973, the counties are allowed to impose an optional 1 percent sales tax through public election. Currently, those counties not engaging in the additional sales tax option are: Albany, Big Horn, Fremont, Goshen, Park, Platte, Sheridan, Sublette, and Washakie. The optional sales tax is returned to the county and utilized through their general revenue fund. The effective date of each county's optional tax is found in Table 2. To arrive at an estimate of county gross sales, divide the specific county tax collection by the corresponding tax rate. This method provides only an estimate of gross sales since it does not account for non-taxed sales. (Table 3 lists all taxable events and exemptions). Despite this limitation,

information provided by sales tax collections is valuable for analyzing trends and the direction of Wyoming's economy.

In addition to the authority to impose an optional 1 percent sales tax (as mentioned earlier) any county through public election, may impose an excise tax of up to 1 percent on retail sales made within the county. The revenue from the tax is used only for the planning, construction, furnishing, equipping and debt service for any capital improvement project authorized through public election. Currently, those counties that have imposed a 1 percent capital improvement tax are: Teton and Laramie. (See Table 2)

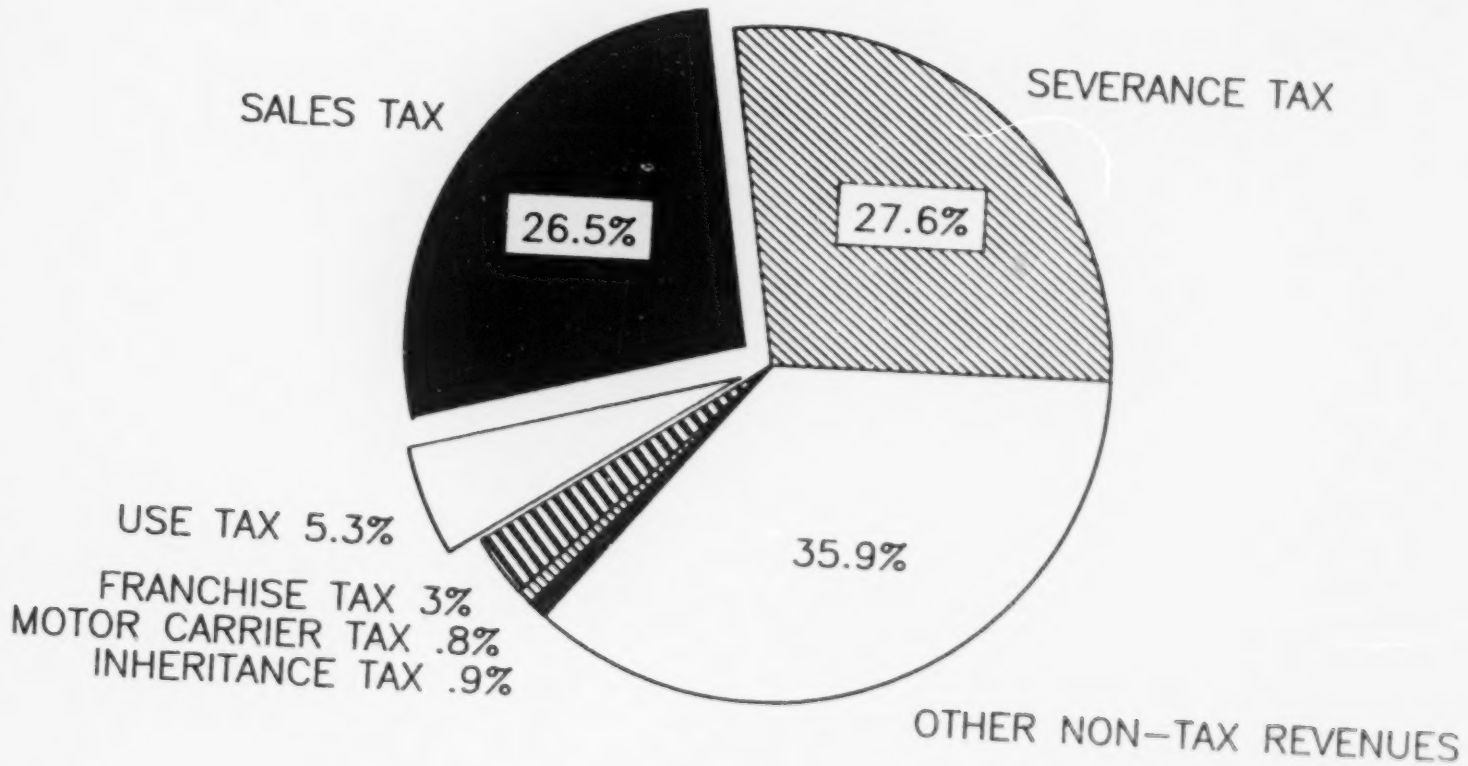
USE TAX

State use tax is imposed on purchases made outside a taxing jurisdiction for first use, storage or other consumption within that taxing jurisdiction. Thus, the use tax prevents a person from avoiding sales tax or paying a lower tax rate by making purchases outside of the taxing jurisdiction where first county use, storage or other consumption will occur. Wyoming taxing jurisdictions are the State of Wyoming and/or each Wyoming county. The use tax complements the sales tax. Effective January 1, 1981, the adoption of an optional sales tax also includes an increase in the use tax of equal amount. State use tax is shared between State government and the county of origin on the same basis as sales tax.

Sales and use tax collection data are supplied by the State of Wyoming Department of Revenue and Taxation and compiled by the Division of Research and Statistics, Department of Administration and Fiscal Control. This report contains

twelve fiscal years of sales tax collections and six years of use tax collections. The State of Wyoming's fiscal year runs from July 1 through June 30. This report also details collections by major industrial sectors for sales and use tax at both the state and county level. A detailed breakdown of the retail sector for sales tax has been provided as well. The reporting of tax collections is based upon the Standard Industrial Classification (SIC), devised by the Federal Office of Management and Budget. Under this system a business is classified by its primary activity, determined by its principle product or group of products produced, distributed and/or services rendered. Each sector classification is described in the glossary.

GENERAL FUND REVENUES FROM VARIOUS TAX COLLECTIONS FISCAL YEAR 1986



WYOMING

FIGURE 1

TABLE 1

GENERAL FUND REVENUES

CODE	SOURCE	FY 1984	FY 1985	FY 1986
13000	SEVERANCE TAX	$109,790,499	$114,073,554	$108,161,416
12015	SALES TAX	$104,515,963	$107,533,757	$104,136,810
66012	INTEREST-PWMTF	$56,461,948	$67,503,146	$72,422,463
44011	INTEREST-POOLED	$29,445,814	$32,651,464	$36,649,075
12024	USE TAX	$16,227,835	$15,241,614	$20,816,210
50000	CHGS. SALES-SERVICES	$9,053,721	$8,527,210	$10,974,082
15000	FRANCHISE TAX	$8,549,052	$9,050,457	$11,855,504
60000	OTHER INTEREST REV. (Excluding PWMTF)	$8,062,849	$11,624,438	$9,040,352
20000	LICENSE & PERMIT	$3,859,708	$4,485,083	$5,726,449
16000	MOTOR CARRIER TAX	$3,775,927	$4,348,842	$3,071,391
14000	INHERITANCE TAX	$2,676,537	$9,373,495	$3,513,956
40000	PROP/MONEY USE (Excluding POOLED)	$2,486,904	$2,631,065	$1,948,625
	ALL OTHER	$8,207,848	$9,486,228	$4,132,134
	TOTAL	$363,114,605	$396,530,353	$392,448,467

TABLE 2

OPTIONAL SALES TAX ADOPTION DATES BY COUNTY
EFFECTIVE TAX RATE .04

COUNTIES	ADOPTION DATE
Campbell	12-01-76
Carbon	12-01-77
Converse	03-01-76
Crook	01-01-79
Hot Springs	12-01-76
Johnson	11-01-79
Laramie	12-01-77***
Lincoln	11-01-79
Natrona	12-01-74
Niobrara	12-01-76
Platte	12-01-76*
Sheridan	01-01-79**
Sweetwater	01-02-74
Teton	11-22-73***
Uinta	07-01-76
Weston	09-01-75

* The option tax was first effective December 1, 1976. The 4% rate was in effect until December 31, 1978. The question on the ballot to continue the tax was defeated at the General Election of 1978. The 3% rate was in effect from January 1, 1979 through December 31, 1979. The option question was presented again at a Special Election in 1979 and the 4% rate was again in effect from January 1, 1980 through December 31, 1980. The question to continue was once again defeated at the General Election in 1980. January 1, 1981 the 3% rate became effective.

** The question on the ballot to continue the tax was defeated at the General Election of 1984. The 3% rate was effective July 1, 1985.

*** The 1984 Session of the Legislature provided the counties with the ability, by election, to impose an optional sales tax for the express purpose of capital construction. Teton County voters elected on August 20, 1985 to impose this tax effective January 1, 1986. Laramie County followed with an effective date of April 1, 1986.

Source: Department of Revenue and Taxation, 1985 Annual Report, Cheyenne: State of Wyoming, p. 46-47

TABLE 3

TAXABLE EVENTS AND EXEMPTIONS

Wyoming Statute 39-6-404 describes the following sales and services as taxable events:

1. Retail sales of tangible personal property within the state.
2. Leases of tangible personal property if the property would have been taxable, had it been sold.
3. Telephone and telegraph services, and the equipment used to carry out such services.
4. Intrastate transportation of passengers.
5. Sales by public utilities and by those furnishing gas, electricity, or heat for domestic, industrial or commercial consumption.
6. Meals regularly served to the public, and cover charges.
7. Lodging services, e.g., motels, hotels.
8. Admissions to amusements or athletic events.
9. Repair, alteration or improvement of tangible personal property.
10. Contract seismographic surveying, contract geophysical surveying and other contract geophysical exploration operations calculated to reveal the existence of geologic conditions favorable to the accumulation of oil or gas, and for all services rendered in and all types of coring, logging, testing, stimulating, perforating, cementing, completing, recompleting or attempting to complete any well for production of oil or gas.
11. Sales of automobiles, mobile homes, campers, semitrailers.
12. Sales of alcoholic beverages.

Wyoming Statute 39-6-402 (a) (iv) defines "Sales price" as the consideration paid by the purchaser of tangible personal property excluding the actual trade-in value allowed on property exchanged at the time of transaction, admissions or services which are subject to taxation as provided by this article and excluding any taxes imposed by the federal government or this article.

Wyoming Statute 39-6-405 governs exemptions from our state sales tax. Exemptions include:

1. Sales of tangible personal property to a person engaged in manufacturing, if such property becomes an ingredient or component of the item manufactured. Sales of containers, labels, etc. are also exempt.
2. Sales of livestock, feeds for feeding livestock for marketing purposes; seeds, roots, bulbs, small plants, and fertilizer, planted or applied to land, the products of which are to be sold.
3. Intrastate transportation of sick, injured and deceased persons by ambulance or hearse.
4. Intrastate transportation of employees when the transportation is paid for by the employer.
5. Intrastate transportation of raw farm products to processing plants.
6. Interstate transportation of freight and passengers.

7. Sales of energy if the energy is consumed directly in manufacturing, processing or agriculture.
8. Sales of the services of professional engineers.
9. Sales which are subject to a federal excise tax in excess of 20%.
10. Sales of tangible personal property which is subject to a state excise tax in excess of 5%.
11. Sales to the U.S. Government.
12. Sales made to the State of Wyoming or its political subdivisions.
13. Sales made to a religious or charitable organization.
14. Sales of trucks, etc., to holders of a valid I.C.C. permit, provided they are used substantially in interstate commerce.
15. Occasional sales made by religious or charitable institutions for fund raising purposes.
16. Sales which Wyoming is forbidden to tax, either by the State or by the laws or constitution of the United States.
17. Sales of prescription drugs, oxygen for medical use, plasma, prosthetic devices, hearing aids, crutches, wheelchairs, eyeglasses and contact lenses, insulin for human relief, and any syringe, needle or device for the administration thereof.
18. Leases of vehicle if the lease is computed from gross receipts of the operation, for holders of valid I.C.C. permits.
19. Wholesale sales.
20. Intrastate transportation of freight.

Source: The Department of Revenue and Taxation, Sales and Use Tax Division Bulletin, Fall 1980.

SECTION I

SALES TAX COLLECTIONS
SUMMARY TABLES
FIGURE

SUMMARY OF SALES TAX COLLECTIONS

Total state sales tax collections for the past twelve years are summarized in this section to show general trends. As shown in Figure 2, total sales tax collections peaked in 1982 at $227,011,946. Since that time, sales tax collections have hovered around the $185 to $191 million range, alternating up and down each year. The fiscal 1986 collections, at $185,769,412, represented a 2.8 percent decline from a year earlier. Table 4 presents the data that were graphed in Figure 2, along with the total sales tax collections from each county. The counties which experienced sales growth during the past fiscal year were primarily those where large construction projects were involved. Sublette county showed the greatest increase from a year ago, at 53%, followed by the counties Lincoln (13%), Sweetwater (13%), Teton (10%), Carbon (9%), Laramie (9%), and Hot Springs (2%). Out of state tax revenues declined by better than 8 percent. Likewise, there were 16 counties that had declining sales for this time period, most notably, Sheridan (-25%). Weston, Converse, Natrona and Fremont counties all showed reductions exceeding 10 percent. The growth rate over the past 10 years in current and constant dollars can be found in Table 6. Monthly sales tax collections, as received by the State Department of Revenue and Taxation, are provided in Table 7 for seasonal analysis.

FIGURE 2

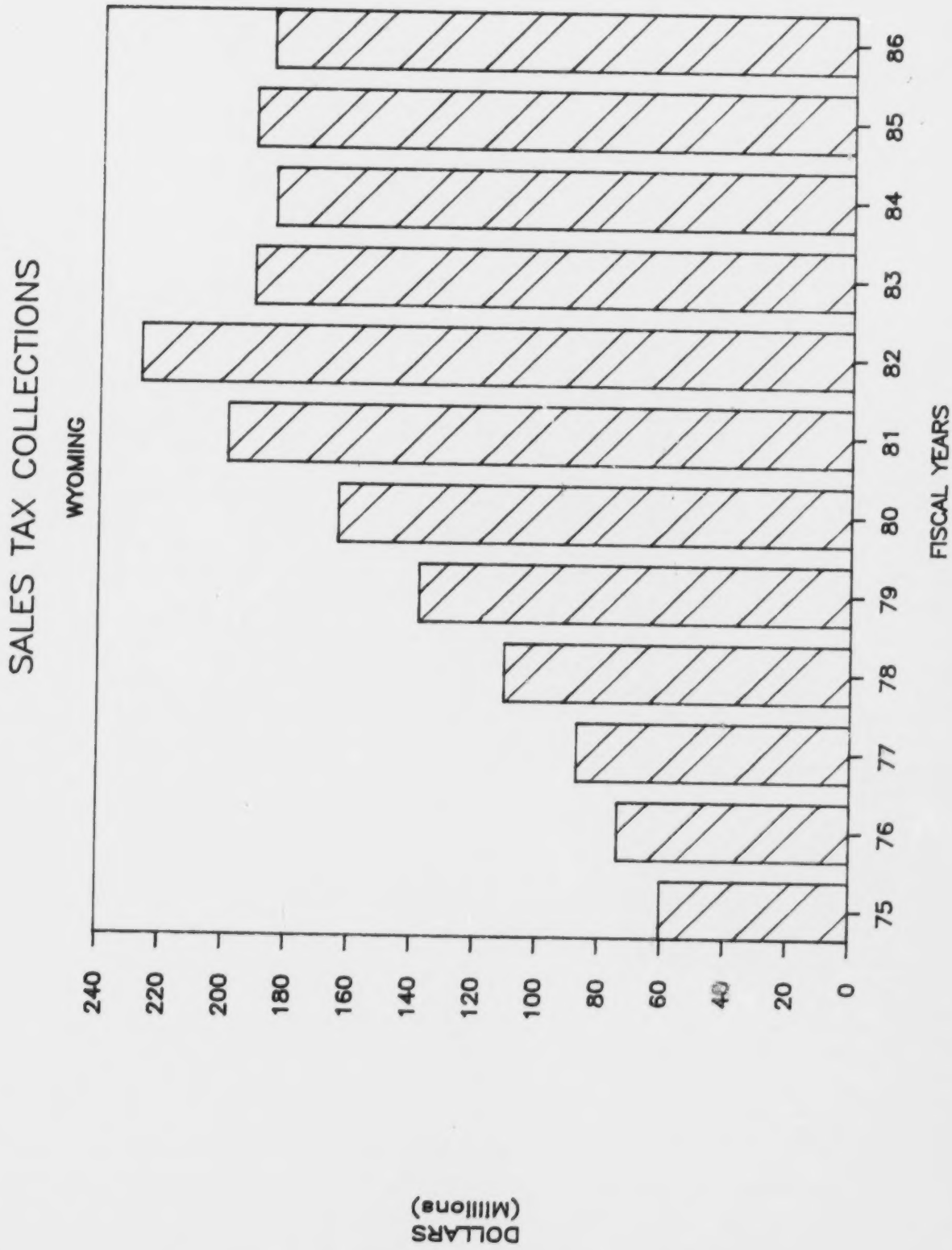

SALES TAX COLLECTIONS
WYOMING
DOLLARS
(Millions)
240
220
200
180
160
140
120
100
80
60
40
20
0
75
76
77
78
79
80
81
82
83
84
85
86
FISCAL YEARS

TABLE 4

SALES TAX COLLECTIONS BY COUNTIES

COUNTY	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
ALBANY	$2,252,133	$2,737,724	$3,084,406	$3,628,510	$4,197,458	$4,509,039
BIG HORN	$974,093	$1,064,130	$1,159,259	$1,272,555	$1,541,337	$1,656,304
CAMPBELL	$4,013,678	$4,582,072	$6,266,819	$9,263,278	$10,139,378	$12,415,329
CARBON	$2,282,414	$2,701,763	$3,235,386	$4,198,342	$6,307,194	$7,414,108
CONVERSE	$965,068	$1,398,229	$1,997,659	$2,569,454	$2,734,942	$3,710,726
CROOK	$348,909	$459,395	$502,592	$623,714	$868,907	$1,079,803
FREMONT	$3,086,940	$3,899,932	$4,763,924	$5,921,504	$7,452,502	$8,754,272
GOSHEN	$1,174,687	$1,370,768	$1,397,086	$1,533,031	$1,797,282	$1,916,361
HOT SPRINGS	$702,197	$797,005	$972,002	$1,184,784	$1,666,332	$1,872,851
JOHNSON	$667,444	$929,032	$887,576	$1,016,795	$1,200,685	$1,547,804
LARAMIE	$6,265,134	$7,330,207	$8,156,074	$10,529,759	$13,546,908	$14,931,888
LINCOLN	$798,771	$918,224	$1,176,492	$1,327,533	$1,576,765	$2,045,752
NATRONA	$14,591,612	$18,552,927	$21,964,252	$28,565,802	$34,682,188	$41,920,126
NIOBRARA	$283,172	$330,486	$391,707	$485,884	$550,141	$646,659
PARK	$2,920,642	$3,289,329	$3,711,622	$4,210,333	$5,006,589	$5,468,003
PLATTE	$684,651	$866,101	$1,177,624	$1,728,256	$2,260,268	$2,269,001
SHERIDAN	$2,162,248	$2,681,505	$3,144,555	$3,793,740	$4,756,405	$5.928,603
SUBLETTE	$484,538	$574,471	$609,364	$757,621	$950,556	$1,125,630
SWEETWATER	$6,965,536	$7,917,064	$9,131,366	$11,287,958	$13,369,180	$17,214,623
TETON	$2,317,823	$2,841,929	$3,259,767	$3,991,952	$4,663,478	$4,959,580
UINTA	$804,378	$982,367	$1,523,455	$2,101,364	$2,900,088	$4,235,241
WASHAKIE	$1,189,052	$1,490,738	$1,665,528	$1,882,382	$2,370,989	$2,661,134
WESTON	$755,074	$1,113,524	$1,352,257	$1,554,686	$1,812,105	$1,943,785
OUT OF STATE	$3,668,042	$5,245,875	$5,724,984	$7,296,603	$11,649,361	$13,705,419
CONS.	-	-	-	-	-	($41,842)
STATE OF WYOMING	$60,358,235	$74,074,793	$87,255,757	$110,725,839	$138,001,037	$163,890,276

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

TABLE 4 (continued)

SALES TAX COLLECTIONS BY COUNTIES

COUNTY	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
ALBANY	$4,825,046	$5,359,815	$5,331,432	$5,735,598	$5,603,971	$5,558,863
BIG HORN	$1,837,238	$2,088,852	$1,937,078	$1,943,263	$1,986,941	$1,886,947
CAMPBELL	$17,480,418	$21,047,796	$18,543,547	$18,057,766	$19,319,677	$18,137,836
CARBON	$8,301,490	$8,347,089	$7,215,417	$6,683,130	$6,308,720	$6,862,827
CONVERSE	$4,167,995	$4,643,109	$3,680,991	$4,027,450	$3,931,012	$3,498,441
CROOK	$1,239,161	$1,879,085	$1,340,828	$1,432,013	$1,463,085	$1,392,056
FREMONT	$9,849,142	$10,507,600	$8,962,289	$8,102,924	$8,304,420	$7,438,995
GOSHEN	$2,102,331	$2,042,144	$2,062,680	$2,275,304	$2,254,624	$2,166,814
HOT SPRINGS	$2,256,801	$2,346,435	$2,421,633	$2,559,250	$2,480,729	$2,520,024
JOHNSON	$1,785,480	$2,185,409	$2,105,748	$2,123,993	$2,095,482	$1,905,383
LARAMIE	$16,300,471	$17,120,591	$17,602,531	$19,096,475	$20,123,067	$21,835,646
LINCOLN	$3,061,198	$3,858,899	$3,205,749	$3,090,964	$4,213,709	$4,781,193
NATRONA	$49,063,103	$55,498,373	$40,665,528	$37,722,896	$37,465,106	$33,506,550
NIOBRARA	$730,781	$778,366	$744,539	$833,814	$737,214	$723,041
PARK	$7,032,019	$7,431,888	$7,162,553	$7,694,266	$8,201,712	$7,613,920
PLATTE	$2,365,782	$1,714,008	$1,527,437	$1,612,656	$1,567,063	$1,508,324
SHERIDAN	$6,599,020	$6,537,361	$6,880,938	$7,242,287	$7,271,540	$5,430,493
SUBLETTE	$1,377,659	$1,694,766	$1,344,130	$1,366,309	$1,602,231	$2,459,339
SWEETWATER	$21,863,880	$23,139,213	$17,559,900	$15,019,638	$15,923,031	$17,959,536
TETON	$5,446,732	$6,281,008	$6,486,470	$6,944,721	$7,149,518	$7,882,538
UINTA	$7,205,938	$11,918,189	$11,997,175	$10,288,760	$11,023,031	$10,273,293
WASHAKIE	$3,021,157	$2,984,835	$2,571,394	$2,631,528	$2,731,260	$2,548,387
WESTON	$2,439,653	$3,001,744	$2,681,827	$2,460,689	$2,396,961	$2,126,218
OUT OF STATE	$18,969,311	$24,974,940	$17,106,138	$15,870,405	$17,213,931	$15,752,083
CONS.	($49,188)	($369,603)	($71,051)	($100,211)	($190,641)	$643
STATE OF WYOMING	$199,272,639	$227,011,946	$191,266,926	$184,715,909	$191,177,520	$185,769,412

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

TABLE 5

COUNTY SALES TAX COLLECTIONS AS A PERCENT OF STATE TOTAL

COUNTY	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
ALBANY	4%	4%	4%	3%	3%	3%
BIG HORN	2%	1%	1%	1%	1%	1%
CAMPBELL	7%	6%	7%	8%	7%	8%
CARBON	4%	4%	4%	4%	5%	5%
CONVERSE	2%	2%	2%	2%	2%	2%
CROOK	1%	1%	1%	1%	1%	1%
FREMONT	5%	5%	5%	5%	5%	5%
GOSHEN	2%	2%	2%	1%	1%	1%
HOT SPRINGS	1%	1%	1%	1%	1%	1%
JOHNSON	1%	1%	1%	1%	1%	1%
LARAMIE	10%	10%	9%	10%	10%	9%
LINCOLN	1%	1%	1%	1%	1%	1%
NATRONA	24%	25%	25%	26%	25%	26%
NIOBRARA	0%	0%	0%	0%	0%	0%
PARK	5%	4%	4%	4%	4%	3%
PLATTE	1%	1%	1%	2%	2%	1%
SHERIDAN	4%	4%	4%	3%	3%	4%
SUBLETTE	1%	1%	1%	1%	1%	1%
SWEETWATER	12%	11%	10%	10%	10%	11%
TETON	4%	4%	4%	4%	3%	3%
UINTA	1%	1%	2%	2%	2%	3%
WASHAKIE	2%	2%	2%	2%	2%	2%
WESTON	1%	2%	2%	1%	1%	1%
OUT OF STATE CONS.	6%	7%	7%	7%	8%	8%
STATE OF WYOMING	100%	100%	100%	100%	100%	100%

TABLE 5

COUNTY SALES TAX COLLECTIONS AS A PERCENT OF STATE TOTAL

COUNTY	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
ALBANY	2%	2%	3%	3%	3%	3%
BIG HORN	1%	1%	1%	1%	1%	1%
CAMPBELL	9%	9%	10%	10%	10%	10%
CARBON	4%	4%	4%	4%	3%	4%
CONVERSE	2%	2%	2%	2%	2%	2%
CROOK	1%	1%	1%	1%	1%	1%
FREMONT	5%	5%	5%	4%	4%	4%
GOSHEN	1%	1%	1%	1%	1%	1%
HOT SPRINGS	1%	1%	1%	1%	1%	1%
JOHNSON	1%	1%	1%	1%	1%	1%
LARAMIE	8%	8%	9%	10%	11%	12%
LINCOLN	2%	2%	2%	2%	2%	3%
NATRONA	25%	24%	21%	20%	20%	18%
NIOBRARA	0%	0%	0%	0%	0%	0%
PARK	4%	3%	4%	4%	4%	4%
PLATTE	1%	1%	1%	1%	1%	1%
SHERIDAN	3%	3%	4%	4%	4%	3%
SUBLETTE	1%	1%	1%	1%	1%	1%
SWEETWATER	11%	10%	9%	8%	8%	10%
TETON	3%	3%	3%	4%	4%	4%
UINTA	4%	5%	6%	6%	6%	6%
WASHAKIE	2%	1%	1%	1%	1%	1%
WESTON	1%	1%	1%	1%	1%	1%
OUT OF STATE CONS.	10%	11%	9%	9%	9%	8%
STATE OF WYOMING	100%	100%	100%	100%	100%	100%

TABLE 6

SALES TAX COLLECTIONS : GROWTH RATES FY 1977 - FY 1986

COUNTY	FY 1977	FY 1986	AVE. ANNUAL GROWTH RATE FY 77 - FY 86	FY 86 1977 DOLLARS	CONSTANT AVE. ANNUAL GROWTH RATE FY 77 - FY 86
ALBANY	$3,084,406	$5,558,863	6.07%	$3,082,093	-0.01%
BIG HORN	$1,159,259	$1,886,947	4.99%	$1,046,211	-1.02%
CAMPBELL	$6,266,819	$18,137,836	11.21%	$10,056,463	4.84%
CARBON	$3,235,386	$6,862,827	7.81%	$3,805,072	1.64%
CONVERSE	$1,997,659	$3,498,441	5.76%	$1,939,699	-0.29%
CROOK	$502,592	$1,392,056	10.72%	$771,821	4.38%
FREMONT	$4,763,924	$7,438,995	4.56%	$4,124,526	-1.43%
GOSHEN	$1,397,086	$2,166,814	4.49%	$1,201,383	-1.50%
HOT SPRINGS	$972,002	$2,520,024	10.00%	$1,397,219	3.70%
JOHNSON	$887,576	$1,905,383	7.94%	$1,056,433	1.76%
LARAMIE	$8,156,074	$21,835,646	10.35%	$12,106,701	4.03%
LINCOLN	$1,176,492	$4,781,193	15.05%	$2,650,917	8.46%
NATRONA	$21,964,252	$33,506,550	4.31%	$18,577,595	-1.66%
NIOBRARA	$391,707	$723,041	6.32%	$400,888	0.23%
PARK	$3,711,622	$7,613,920	7.45%	$4,221,513	1.30%
PLATTE	$1,177,624	$1,508,324	2.51%	$836,285	-3.36%
SHERIDAN	$3,144,555	$5,430,493	5.62%	$3,010,919	-0.43%
SUBLETTE	$609,364	$2,459,339	14.97%	$1,363,572	8.39%
SWEETWATER	$9,131,366	$17,959,536	7.00%	$9,957,605	0.87%
TETON	$3,259,767	$7,882,538	9.23%	$4,370,447	2.98%
UINTA	$1,523,455	$10,273,293	21.03%	$5,695,993	14.10%
WASHAKIE	$1,665,528	$2,548,387	4.34%	$1,412,945	-1.63%
WESTON	$1,352,257	$2,126,218	4.63%	$1,178,874	-1.36%
OUT OF STATE	$5,724,984	$15,752,083	10.65%	$8,733,690	4.31%
TOTAL	$87,255,757	$185,769,412	7.85%	$102,999,230	1.67%

NOTE: FY 1986 Collections deflated to 1977 dollars using the Consumer Price Index-June 1977 = 181.8, June 1986 = 327.9

TABLE 7

TOTAL SALES TAX COLLECTIONS BY MONTH

YEAR	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
1970	$2,623,274	$2,830,012	$2,760,983	$2,775,389	$2,434,737	$2,200,747
1971	$2,733,548	$3,113,921	$2,961,330	$2,765,730	$2,793,526	$2,569,911
1972	$3,063,307	$3,607,723	$3,329,625	$3,350,228	$3,153,329	$2,868,379
1973	$3,655,007	$4,173,834	$3,851,200	$3,949,144	$3,682,266	$3,299,513
1974	$3,917,363	$5,981,677	$5,212,091	$5,215,398	$4,999,609	$4,354,788
1975	$6,483,142	$6,696,405	$6,814,367	$6,922,849	$6,194,672	$5,927,125
1976	$6,829,589	$7,409,448	$7,552,024	$7,370,150	$6,998,210	$6,698,455
1977	$7,748,874	$9,365,107	$9,158,017	$8,467,037	$8,494,772	$9,175,392
1978	-	$9,111,479	$12,347,957	$12,104,127	$11,108,914	$13,191,999
1979	$12,260,390	$15,223,688	$12,713,872	$13,504,058	$11,248,483	$10,759,114
1980	$16,696,726	$16,487,156	$17,257,000	$17,216,113	$15,183,463	$17,209,395
1981	$18,621,186	$17,863,880	$18,142,973	$18,792,515	$18,505,901	$19,976,559
1982	$18,274,135	$17,969,923	$18,574,106	$17,653,132	$15,341,155	$16,977,887
1983	$12,754,570	$17,173,331	$15,705,769	$16,143,367	$15,592,444	$15,837,535
1984	$14,386,022	$15,985,102	$18,930,124	$17,447,007	$17,808,984	$16,552,789
1985	$16,674,525	$16,265,618	$16,975,384	$19,141,630	$15,206,063	$17,037,893

YEAR	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
1970	-	-	-	-	-	-
1972	$2,695,240	$2,453,429	$2,562,105	$2,425,145	$2,685,448	$2,854,414
1973	$3,172,307	$3,157,041	$2,840,700	$2,870,255	$3,046,771	$3,350,613
1974	$4,320,446	$3,531,193	$3,403,453	$3,719,417	$4,137,752	$4,145,242
1975	$5,504,680	$5,062,043	$4,894,856	$4,805,169	$5,813,067	$4,597,495
1976	$6,276,326	$5,863,560	$5,510,678	$5,486,030	$5,779,391	$6,120,249
1977	$7,283,083	$6,801,308	$6,941,357	$6,829,769	$7,874,929	$8,667,436
1978	$8,824,463	$8,743,758	$10,487,967	$9,646,440	$9,990,841	$10,623,171
1979	$11,127,799	$12,016,819	$10,831,148	$10,599,831	$11,778,165	$12,191,308
1980	$12,974,035	$13,776,294	$13,067,535	$14,991,290	$15,039,971	$18,325,065
1981	$16,419,365	$15,752,067	$17,320,714	$15,135,454	$17,624,747	$16,970,428
1982	$18,057,537	$20,375,689	$21,148,044	$19,451,908	$18,336,795	$17,738,548
1983	$18,006,067	$12,949,074	$15,304,623	$12,091,577	$14,046,983	$14,078,255
1984	$16,526,910	$15,857,870	$15,631,887	$13,720,309	$14,883,646	$14,888,259
1985	$16,551,403	$15,220,487	$15,795,548	$13,355,357	$15,982,121	$13,162,559
1986	$16,321,032	$14,145,817	$14,160,430	$12,006,831	$11,848,274	$13,951,457

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

SECTION II

SALES TAX COLLECTIONS
BY COUNTY, BY MAJOR INDUSTRIAL SECTOR

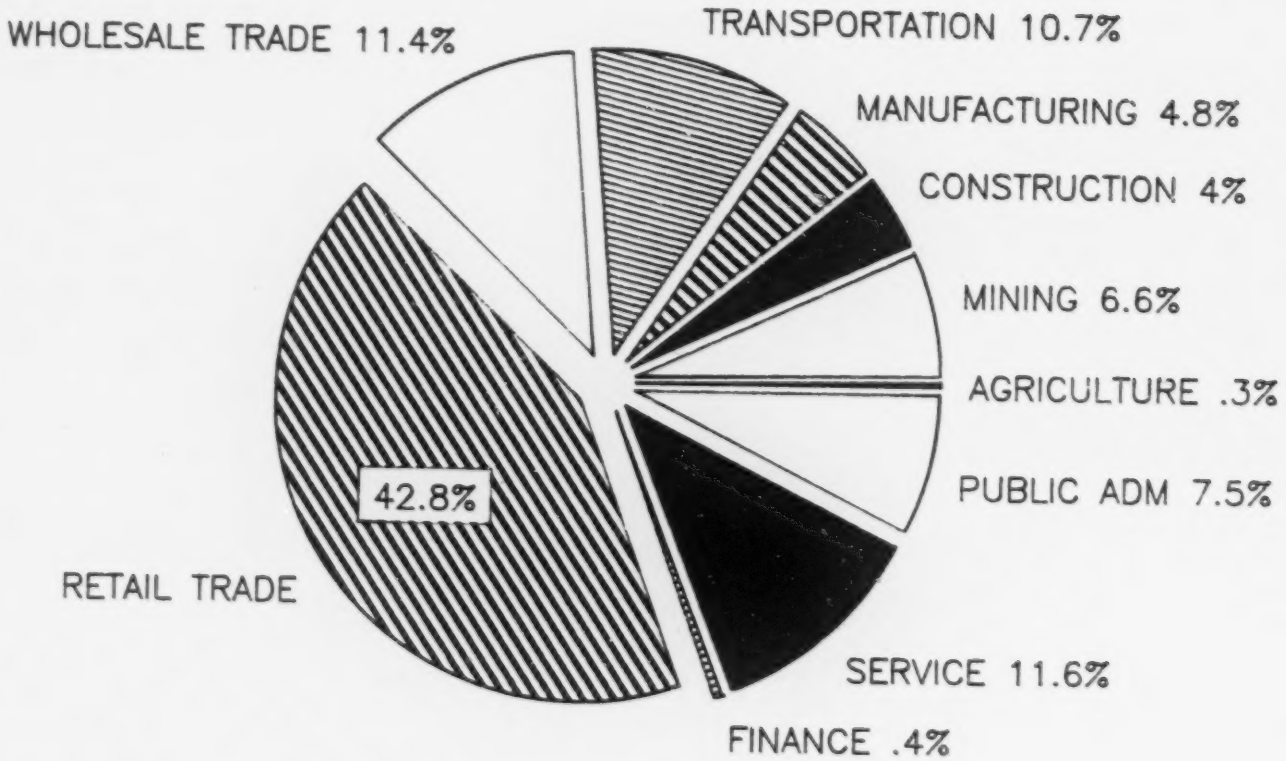
SALES TAX COLLECTIONS BY MAJOR INDUSTRIAL SECTORS

This section contains the state and county sales tax collections by major industrial sectors. Definitions can be found in the glossary.

State sales tax collections dipped 2.8 percent from fiscal year 1985 to 1986. Two sectors recorded significant gains in sales tax collections during this time period. The Construction sector increased 36.4 percent and the Financial sector increased by 10.9 percent. Only two other sectors experienced growth in sales tax collections (although minimal), Public Administration (1.3%), and Transportation (.5%). Six sectors experienced a decline in sales tax collections. The largest decline was realized in the Mining sector (-23.3%) followed by Manufacturing (-10.9%), Wholesale Trade (-9.1%), Agriculture (-5.2%), Services (-2.5%) and Retail Trade (-.3%).

Figure 3 shows each of the industrial sectors as a percentage of total sales tax collections for FY86.

SALES TAX COLLECTIONS
BY MAJOR INDUSTRIAL SECTORS
FISCAL YEAR 1986



WYOMING

FIGURE 3

WYOMING SALES TAX COLLECTIONS WYOMING

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$52,047	$63,859	$125,343	$149,910	$265,778	$344,333
MINING	$3,797,410	$4,739,434	$5,723,456	$8,082,029	$10,813,152	$14,625,646
CONSTRUCTION	$2,006,629	$2,277,436	$2,784,932	$3,572,446	$4,770,649	$6,034,141
MANUFACTURING	$1,803,871	$3,028,909	$2,537,244	$3,493,606	$4,585,209	$6,004,421
TRANSPORTATION	$3,216,906	$4,059,756	$5,251,885	$6,423,194	$8,531,916	$9,512,423
WHOLESALE TRADE	$9,781,020	$10,337,426	$12,582,185	$17,273,829	$22,731,248	$29,199,566
RETAIL TRADE	$27,241,998	$33,092,458	$38,726,761	$47,283,264	$58,286,353	$66,866,202
FINANCE	$62,442	$75,811	$100,529	$142,529	$249,733	$362,828
SERVICE	$7,110,008	$8,784,004	$10,354,365	$12,940,621	$16,666,001	$19,077,292
PUBLIC ADM	$5,285,904	$7,615,701	$9,069,058	$11,364,411	$11,100,999	$11,863,415
TOTAL	$60,358,235	$74,074,793	$87,255,757	$110,725,839	$138,001,037	$163,890,276

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$430,425	$522,746	$548,996	$504,891	$499,846	$473,983
MINING	$21,714,266	$26,405,781	$17,857,266	$14,837,597	$15,934,201	$12,214,039
CONSTRUCTION	$7,334,256	$8,139,050	$6,262,204	$5,729,757	$5,462,372	$7,448,844
MANUFACTURING	$8,401,466	$13,072,200	$9,196,168	$8,285,572	$9,943,774	$8,856,875
TRANSPORTATION	$11,678,915	$14,559,506	$17,215,775	$18,966,707	$19,860,336	$19,953,510
WHOLESALE TRADE	$35,840,312	$40,757,109	$25,741,020	$21,936,640	$23,232,966	$21,130,003
RETAIL TRADE	$76,869,812	$82,240,570	$79,308,940	$79,273,404	$79,779,486	$79,516,194
FINANCE	$622,770	$562,356	$407,132	$479,957	$698,459	$774,754
SERVICE	$23,800,946	$27,753,797	$22,897,341	$21,713,590	$22,072,156	$21,530,751
PUBLIC ADM	$12,579,463	$12,998,822	$11,832,077	$12,987,785	$13,693,907	$13,869,469
TOTAL	$199,272,639	$227,011,946	$191,266,926	$184,715,909	$191,177,520	$185,769,412

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

ALBANY

SALES TAX COLLECTIONS

ALBANY

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$613	$708	$2,140	$1,572	$6,118	$7,110
MINING	$5,776	$9,920	$17,284	$25,718	$23,725	$32,885
CONSTRUCTION	$68,433	$65,531	$63,476	$77,283	$103,692	$86,662
MANUFACTURING	$58,029	$128,206	$86,242	$96,543	$118,587	$156,943
TRANSPORTATION	$156,889	$178,177	$218,042	$221,464	$298,923	$287,270
WHOLESALE TRADE	$50,097	$60,730	$74,090	$91,632	$145,896	$270,604
RETAIL TRADE	$1,405,978	$1,647,345	$1,849,321	$2,192,238	$2,508,155	$2,677,019
FINANCE	$1,182	$1,245	($1,242)	$2,488	$1,224	$285
SERVICE	$301,292	$329,926	$388,334	$434,756	$498,870	$548,355
PUBLIC ADM	$203,845	$315,937	$386,720	$484,816	$492,268	$441,892
TOTAL	$2,252,133	$2,737,724	$3,084,406	$3,628,510	$4,197,458	$4,509,039

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$4,555	$6,380	$5,355	$5,594	$7,378	$4,340
MINING	$30,471	$22,044	$22,900	$26,339	$19,655	$16,014
CONSTRUCTION	$111,406	$335,209	$119,619	$153,688	$155,804	$130,095
MANUFACTURING	$153,783	$161,797	$114,071	$96,518	$125,401	$117,605
TRANSPORTATION	$353,903	$436,162	$528,007	$558,831	$544,798	$529,737
WHOLESALE TRADE	$257,075	$283,914	$307,434	$387,556	$454,280	$473,565
RETAIL TRADE	$2,865,469	$3,005,584	$3,010,658	$3,183,782	$3,018,089	$3,001,801
FINANCE	$759	$1,150	$3,158	$534	$3,023	$75
SERVICE	$609,255	$703,377	$721,993	$751,781	$734,311	$711,548
PUBLIC ADM	$438,359	$404,182	$498,221	$570,963	$541,217	$574,067
TOTAL	$4,825,046	$5,359,815	$5,331,432	$5,735,598	$5,603,971	$5,558,863

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

BIG HORN

SALES TAX COLLECTIONS

BIG HORN

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$703	$1,238	$2,984	$8,983	$15,073	$17,052
MINING	$51,414	$18,808	$25,685	$42,211	$55,714	$82,859
CONSTRUCTION	$12,298	$14,604	$19,247	$15,076	$21,478	$25,410
MANUFACTURING	$32,199	$30,394	$30,042	$36,154	$40,441	$48,506
TRANSPORTATION	$142,534	$159,469	$202,858	$213,803	$271,463	$305,726
WHOLESALE TRADE	$23,367	$29,627	$36,698	$42,493	$69,617	$84,100
RETAIL TRADE	$539,448	$592,496	$607,359	$658,051	$759,897	$828,760
FINANCE	$629	$442	$386	$414	$889	$1,548
SERVICE	$54,675	$63,449	$73,855	$79,204	$93,204	$82,531
PUBLIC ADM	$116,826	$153,605	$160,145	$176,167	$213,561	$179,796
TOTAL	$974,093	$1,064,130	$1,159,259	$1,272,555	$1,541,337	$1,656,304

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$20,828	$26,469	$17,648	$17,716	$17,186	$2,468
MINING	$59,688	$81,559	$49,257	$35,537	$17,493	$15,837
CONSTRUCTION	$26,987	$41,745	$50,882	$32,431	$36,382	$36,712
MANUFACTURING	$67,216	$92,782	$61,677	$50,072	$50,021	$45,907
TRANSPORTATION	$370,253	$494,205	$516,456	$584,252	$636,116	$605,776
WHOLESALE TRADE	$79,665	$68,001	$42,623	$40,179	$42,057	$43,034
RETAIL TRADE	$946,238	$973,644	$910,494	$886,800	$880,178	$866,663
FINANCE	$1,850	$1,943	$1,447	$1,589	$1,757	$1,343
SERVICE	$87,016	$109,952	$108,142	$98,068	$104,815	$83,779
PUBLIC ADM	$177,484	$198,538	$178,439	$196,605	$200,923	$185,417
TOTAL	$1,837,238	$2,088,852	$1,937,078	$1,943,263	$1,986,941	$1,886,947

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$1,663	$2,946	$6,957	$10,768	$21,976	$20,682
MINING	$509,559	$588,490	$809,650	$1,237,942	$1,289,684	$1,907,152
CONSTRUCTION	$106,534	$127,491	$201,270	$325,246	$388,239	$493,104
MANUFACTURING	$65,852	$85,302	$211,963	$236,923	$212,800	$356,665
TRANSPORTATION	$160,080	$223,401	$295,311	$438,983	$597,955	$761,616
WHOLESALE TRADE	$1,060,509	$852,038	$1,064,594	$1,758,082	$1,719,000	$2,101,292
RETAIL TRADE	$1,166,180	$1,498,484	$2,209,980	$3,187,387	$3,680,822	$4,351,891
FINANCE	$10,731	$13,394	$34,010	$41,558	$29,146	$32,684
SERVICE	$550,762	$659,704	$757,999	$1,076,505	$1,305,840	$1,497,607
PUBLIC ADM	$381,807	$530,821	$675,085	$949,885	$893,915	$892,624
TOTAL	$4,013,678	$4,582,072	$6,266,819	$9,263,278	$10,139,378	$12,415,329

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$27,123	$28,822	$26,218	$26,616	$29,596	$35,802
MINING	$3,046,737	$4,020,801	$3,081,570	$2,984,609	$3,276,433	$3,198,518
CONSTRUCTION	$552,899	$645,314	$640,574	$417,248	$519,089	$356,511
MANUFACTURING	$506,535	$718,936	$618,040	$541,823	$666,356	$608,661
TRANSPORTATION	$828,985	$873,468	$1,168,307	$1,492,540	$1,450,908	$1,444,669
WHOLESALE TRADE	$3,358,237	$3,727,257	$2,460,041	$2,466,131	$2,829,037	$2,297,466
RETAIL TRADE	$5,777,346	$6,992,289	$7,046,727	$6,939,568	$7,142,717	$6,714,681
FINANCE	$79,493	$35,398	$34,283	$35,346	$34,263	$25,439
SERVICE	$2,093,757	$2,737,576	$2,176,405	$1,797,267	$1,921,294	$1,972,223
PUBLIC ADM	$1,209,288	$1,267,920	$1,291,373	$1,356,605	$1,449,970	$1,483,850
TOTAL	$17,480,418	$21,047,796	$18,543,547	$18,057,766	$19,319,777	$18,137,836

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

CARBON

SALES TAX COLLECTIONS

CARBON

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$21	$356	$2,304	$4,089	$5,194	$5,384
MINING	$222,863	$229,409	$363,651	$295,407	$675,825	$681,370
CONSTRUCTION	$32,193	$32,431	$34,334	$78,251	$108,728	$149,436
MANUFACTURING	$39,070	$39,878	$65,874	$97,718	$152,982	$177,532
TRANSPORTATION	$162,441	$211,596	$291,160	$390,583	$608,374	$735,527
WHOLESALE TRADE	$257,079	$281,551	$235,971	$326,496	$642,723	$974,080
RETAIL TRADE	$1,008,250	$1,167,036	$1,402,018	$1,914,941	$2,688,590	$3,151,062
FINANCE	$364	$661	$3,087	$6,012	$28,082	$29,443
SERVICE	$317,658	$356,743	$388,106	$511,412	$693,410	$764,166
PUBLIC ADM	$242,476	$382,101	$448,881	$573,434	$703,286	$746,093
TOTAL	$2,282,414	$2,701,763	$3,235,386	$4,198,342	$6,307,194	$7,414,108

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$7,346	$10,691	$11,687	$8,114	$6,436	$7,684
MINING	$988,010	$867,256	$706,990	$229,861	$182,488	$153,995
CONSTRUCTION	$154,212	$144,634	$141,536	$168,885	$151,889	$98,971
MANUFACTURING	$246,125	$205,703	$123,763	$94,175	$96,513	$125,341
TRANSPORTATION	$851,318	$1,022,586	$1,136,466	$1,171,394	$1,089,303	$1,044,205
WHOLESALE TRADE	$1,134,682	$1,334,284	$982,375	$895,526	$758,281	$1,676,394
RETAIL TRADE	$3,403,445	$3,327,944	$2,929,351	$2,850,535	$2,711,649	$2,535,224
FINANCE	$31,826	$21,796	$17,433	$19,416	$22,067	$14,289
SERVICE	$865,503	$859,575	$726,239	$703,257	$760,368	$679,225
PUBLIC ADM	$619,008	$552,572	$439,562	$541,951	$529,712	$527,484
TOTAL	$8,301,490	$8,347,089	$7,215,417	$6,683,130	$6,308,720	$6,862,827

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

CONVERSE

SALES TAX COLLECTIONS

CONVERSE

INDUSTRAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$2,829	$3,280	$6,925	$4,640	$7,811	$7,932
MINING	$38,336	$33,678	$62,474	$53,682	$79,013	$255,890
CONSTRUCTION	$34,967	$65,424	$100,422	$116,831	$112,522	$156,904
MANUFACTURING	$8,962	$9,355	$19,632	$37,824	$41,692	$54,319
TRANSPORTATION	$78,020	$105,890	$191,981	$221,851	$256,167	$260,034
WHOLESALE TRADE	$56,699	$85,865	$94,265	$137,190	$222,433	$304,369
RETAIL TRADE	$493,239	$710,923	$1,029,972	$1,333,091	$1,675,372	$1,901,023
FINANCE	$385	$554	$698	$1,039	$761	$1,971
SERVICE	$74,764	$120,713	$187,255	$247,158	$298,141	$345,665
PUBLIC ADM	$176,868	$262,547	$304,035	$416,148	$41,030	$422,604
TOTAL	$965,068	$1,398,229	$1,997,659	$2,569,454	$2,734,942	$3,710,726

INDUSTRAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$5,874	$5,877	$10,185	$12,840	$14,313	$11,612
MINING	$303,061	$483,047	$199,823	$169,865	$155,250	$110,048
CONSTRUCTION	$182,426	$142,809	$90,417	$84,072	$76,902	$119,822
MANUFACTURING	$39,485	$92,048	$82,918	$92,847	$95,992	$80,864
TRANSPORTATION	$345,321	$391,263	$471,609	$505,672	$539,298	$460,116
WHOLESALE TRADE	$328,276	$445,052	$218,252	$269,566	$256,882	$264,775
RETAIL TRADE	$2,069,987	$2,045,879	$1,931,767	$1,930,160	$1,853,942	$1,674,881
FINANCE	$1,436	$247	$857	$333	$843	$1,188
SERVICE	$423,279	$544,845	$478,710	$512,465	$503,263	$399,476
PUBLIC ADM	$468,837	$492,029	$396,440	$449,616	$434,315	$375,644
TOTAL	$4,167,995	$4,643,109	$3,880,991	$4,027,450	$3,931,012	$3,498,441

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

CROOK SALES TAX COLLECTIONS CROOK

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$1,069	$2	$658	$1,770	$2,106	$4,277
MINING	$16,877	$17,952	$21,572	$49,213	$137,113	$179,803
CONSTRUCTION	$12,980	$11,788	$15,848	$15,473	$34,675	$51,217
MANUFACTURING	$8,111	$18,179	$21,858	$34,567	$44,661	$65,021
TRANSPORTATION	$30,856	$43,498	$53,135	$74,832	$108,811	$153,211
WHOLESALE TRADE	$15,637	$26,816	$13,779	$14,964	$13,692	$31,226
RETAIL TRADE	$198,744	$248,101	$271,405	$294,849	$388,507	$451,755
FINANCE	$167	$225	$151	$73	$135	$6
SERVICE	$24,644	$30,547	$32,079	$38,577	$44,546	$51,019
PUBLIC ADM	$39,824	$62,287	$72,108	$99,397	$94,662	$92,268
TOTAL	$348,909	$459,395	$502,592	$623,714	$868,907	$1,079,803

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$5,080	$4,867	$3,675	$2,114	$2,220	$1,917
MINING	$239,614	$700,347	$198,451	$240,340	$238,861	$92,396
CONSTRUCTION	$66,886	$115,266	$93,570	$78,046	$80,048	$82,289
MANUFACTURING	$82,610	$103,735	$80,562	$62,362	$58,437	$58,177
TRANSPORTATION	$199,237	$235,603	$230,087	$296,645	$287,213	$369,412
WHOLESALE TRADE	$53,295	$77,323	$51,540	$45,172	$51,278	$53,011
RETAIL TRADE	$455,129	$500,932	$541,495	$558,585	$583,684	$574,050
FINANCE	$5	$3	$0	$0	$0	$0
SERVICE	$57,227	$58,239	$55,661	$65,408	$82,120	$79,953
PUBLIC ADM	$80,067	$82,765	$85,775	$83,327	$79,212	$80,839
TOTAL	$1,239,161	$1,879,085	$1,340,828	$1,432,013	$1,463,085	$1,392,056

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

FREMONT

SALES TAX COLLECTIONS

FREMONT

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$2,955	$2,783	$2,456	$6,992	$8,994	$7,064
MINING	$111,960	$165,169	$273,565	$460,164	$735,098	$934,399
CONSTRUCTION	$92,686	$111,513	$147,614	$187,902	$229,675	$256,628
MANUFACTURING	$90,555	$141,411	$171,898	$169,412	$220,699	$352,035
TRANSPORTATION	$215,816	$279,516	$349,689	$465,235	$648,512	$738,807
WHOLESALE TRADE	$129,866	$197,427	$217,314	$252,412	$419,618	$648,438
RETAIL TRADE	$1,820,631	$2,165,072	$2,545,092	$3,077,222	$3,716,934	$4,235,570
FINANCE	$986	$1,292	($178)	$643	$149	$126
SERVICE	$238,660	$270,472	$316,441	$361,078	$467,589	$582,163
PUBLIC ADM	$382,824	$565,276	$740,032	$940,444	$1,005,235	$999,035
TOTAL	$3,086,940	$3,899,932	$4,763,924	$5,921,504	$7,452,502	$8,754,272

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$13,597	$18,382	$15,053	$17,175	$15,200	$15,012
MINING	$1,380,762	$1,540,758	$855,169	$122,909	$463,539	$299,607
CONSTRUCTION	$323,482	$355,063	$273,746	$275,122	$230,726	$214,355
MANUFACTURING	$333,117	$323,914	$254,021	$374,950	$338,056	$182,767
TRANSPORTATION	$833,564	$979,458	$1,124,653	$1,165,191	$1,079,495	$1,057,047
WHOLESALE TRADE	$747,001	$933,137	$587,972	$537,034	$499,368	$464,669
RETAIL TRADE	$4,597,937	$4,535,729	$4,293,048	$4,148,678	$4,075,598	$3,791,549
FINANCE	$229	$359	$220	$1,334	$2,061	$5,340
SERVICE	$674,458	$880,118	$689,976	$675,494	$703,456	$630,854
PUBLIC ADM	$944,980	$940,668	$868,419	$785,027	$896,909	$777,780
TOTAL	$9,849,142	$10,507,600	$8,962,289	$8,102,924	$8,304,420	$7,438,995

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$4,646	$4,246	$5,100	$5,622	$12,195	$6,137
MINING	$309	$858	$839	$489	$292	$331
CONSTRUCTION	$24,311	$34,523	$34,612	$32,444	$34,043	$56,937
MANUFACTURING	$16,424	$16,341	$14,177	$16,062	$17,708	$20,884
TRANSPORTATION	$52,098	$62,656	$74,560	$88,465	$98,810	$107,196
WHOLESALE TRADE	$23,240	$29,506	$29,351	$35,328	$58,926	$59,767
RETAIL TRADE	$829,607	$942,063	$960,676	$1,023,055	$1,226,449	$1,308,597
FINANCE	$55	$65	$44	$2,552	$2,526	$30
SERVICE	$75,559	$88,899	$95,586	$105,114	$120,667	$133,683
PUBLIC ADM	$148,438	$191,610	$182,141	$223,899	$225,665	$222,798
TOTAL	$1,174,687	$1,370,768	$1,397,086	$1,533,031	$1,797,282	$1,916,361

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$6,829	$5,507	$13,014	$9,289	$14,386	$13,326
MINING	$351	$279	$1,387	$537	$1,817	$1,730
CONSTRUCTION	$68,075	$44,549	$40,008	$72,580	$58,550	$62,204
MANUFACTURING	$41,175	$61,298	$65,084	$56,173	$58,991	$41,941
TRANSPORTATION	$115,985	$132,607	$145,009	$154,718	$163,555	$166,350
WHOLESALE TRADE	$65,519	$61,159	$62,323	$81,173	$82,573	$86,995
RETAIL TRADE	$1,454,389	$1,385,784	$1,358,956	$1,489,114	$1,452,801	$1,337,750
FINANCE	$234	$583	$1,186	$1,240	$22	$813
SERVICE	$137,312	$151,174	$178,519	$177,865	$189,963	$218,099
PUBLIC ADM	$212,448	$199,191	$197,182	$232,603	$231,954	$237,591
TOTAL	$2,102,331	$2,042,144	$2,062,680	$2,275,304	$2,254,624	$2,166,814

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

HOT SPRINGS — SALES TAX COLLECTIONS — HOT SPRINGS

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$0	$109	$39	$0	$0	$0
MINING	$53,845	$69,559	$66,058	$69,410	$95,482	$129,508
CONSTRUCTION	$19,469	$23,224	$29,207	$27,449	$38,184	$51,542
MANUFACTURING	$7,604	$5,251	$5,850	$3,615	$4,361	$34,739
TRANSPORTATION	$117,696	$140,127	$191,504	$183,201	$214,274	$235,789
WHOLESALE TRADE	$88,382	$85,079	$93,078	$172,576	$433,635	$491,706
RETAIL TRADE	$267,954	$302,138	$365,379	$483,121	$570,612	$655,183
FINANCE	$722	$882	$972	$1,552	$1,850	$1,525
SERVICE	$56,727	$62,486	$82,474	$108,751	$141,848	$135,989
PUBLIC ADM	$89,798	$108,148	$137,444	$135,111	$166,086	$136,857
TOTAL	$702,197	$797,005	$972,002	$1,184,784	$1,666,332	$1,872,851

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$0	$60	$14	$2,126	$1,673	$1,221
MINING	$192,247	$215,382	$233,521	$297,136	$273,482	$277,262
CONSTRUCTION	$54,506	$64,356	$59,719	$76,631	$58,058	$48,754
MANUFACTURING	$70,759	$72,217	$44,910	$92,770	$73,333	$86,432
TRANSPORTATION	$276,087	$345,353	$403,141	$464,870	$474,072	$465,550
WHOLESALE TRADE	$594,760	$571,218	$565,856	$513,801	$455,789	$570,176
RETAIL TRADE	$747,917	$730,345	$773,177	$790,951	$796,422	$739,543
FINANCE	$1,588	$1,231	$1,287	$1,031	$1,135	$779
SERVICE	$182,596	$201,580	$185,941	$172,824	$176,721	$200,076
PUBLIC ADM	$136,338	$144,680	$154,056	$147,193	$170,033	$130,220
TOTAL	$2,256,801	$2,346,435	$2,421,633	$2,559,250	$2,480,729	$2,520,024

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

JOHNSON SALES TAX COLLECTIONS JOHNSON

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$1,866	$52	$649	$801	$1,573	$1,386
MINING	$42,106	$55,738	$43,424	$58,367	$82,124	$246,738
CONSTRUCTION	$16,804	$78,740	$32,779	$33,343	$44,240	$42,450
MANUFACTURING	$28,697	$81,787	$62,070	$33,596	$35,546	$42,146
TRANSPORTATION	$36,975	$47,197	$54,301	$64,835	$91,631	$101,699
WHOLESALE TRADE	$13,271	$15,543	$17,805	$5,922	$8,917	$12,560
RETAIL TRADE	$339,745	$400,181	$421,654	$538,799	$617,666	$804,464
FINANCE	$465	$439	$436	$2,502	$6,745	$5,411
SERVICE	$74,529	$90,656	$92,699	$66,200	$78,442	$94,285
PUBLIC ADM	$112,988	$158,698	$161,760	$212,431	$233,800	$196,658
TOTAL	$667,444	$929,032	$887,576	$1,016,795	$1,200,685	$1,547,814

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$4,000	$3,868	$8,072	$3,799	$3,161	$3,183
MINING	$223,702	$208,445	$203,407	$177,958	$126,089	$121,361
CONSTRUCTION	$53,523	$45,410	$34,822	$46,236	$38,556	$33,241
MANUFACTURING	$44,446	$65,952	$83,725	$91,538	$96,241	$73,513
TRANSPORTATION	$124,125	$377,385	$274,495	$280,044	$277,374	$271,763
WHOLESALE TRADE	$24,402	$20,351	$19,811	$36,205	$27,065	$12,373
RETAIL TRADE	$977,174	$1,067,306	$1,101,174	$1,078,624	$1,078,613	$1,032,253
FINANCE	$4,298	$8,350	$4,424	$4,013	$2,698	$3,570
SERVICE	$120,434	$138,604	$143,425	$147,812	$171,780	$140,343
PUBLIC ADM	$209,364	$249,727	$232,379	$257,749	$273,893	$213,770
TOTAL	$1,785,480	$2,185,409	$2,105,748	$2,123,993	$2,095,482	$1,905,383

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

LARAMIE

SALES TAX COLLECTIONS

LARAMIE

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$3,886	$5,284	$10,335	$9,898	$15,405	$13,004
MINING	$87	$4,426	$12,630	$84,196	$68,043	$93,535
CONSTRUCTION	$263,259	$277,012	$344,796	$480,755	$623,217	$713,360
MANUFACTURING	$79,673	$82,186	$107,345	$167,465	$200,775	$203,480
TRANSPORTATION	$375,283	$435,522	$510,829	$658,653	$881,876	$948,395
WHOLESALE TRADE	$405,272	$480,671	$492,335	$651,548	$848,943	$862,260
RETAIL TRADE	$3,793,773	$4,313,360	$4,721,335	$6,076,416	$8,023,399	$9,212,950
FINANCE	$5,525	$7,667	$14,393	$9,724	$15,008	$11,155
SERVICE	$681,408	$745,981	$822,278	$1,047,936	$1,312,911	$1,520,655
PUBLIC ADM	$656,968	$978,098	$1,119,798	$1,343,169	$1,557,332	$1,353,094
TOTAL	$6,265,134	$7,330,207	$8,156,074	$10,529,759	$13,546,908	$14,931,888

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$8,947	$13,560	$16,247	$10,383	$24,895	$22,547
MINING	$76,292	$57,554	$4,526	$45,824	$19,215	$7,745
CONSTRUCTION	$750,860	$633,762	$510,979	$475,303	$319,271	$406,644
MANUFACTURING	$249,153	$336,340	$327,028	$357,255	$419,628	$487,321
TRANSPORTATION	$1,127,224	$1,211,784	$1,739,749	$1,786,544	$2,049,429	$1,936,351
WHOLESALE TRADE	$929,972	$1,117,603	$961,432	$1,087,784	$1,596,078	$1,277,942
RETAIL TRADE	$9,851,307	$10,450,324	$10,672,258	$11,497,677	$11,775,654	$13,159,034
FINANCE	$102,115	$42,300	$9,388	$6,269	$50,295	$93,236
SERVICE	$1,704,614	$1,829,668	$1,705,289	$1,799,886	$1,858,063	$1,961,169
PUBLIC ADM	$1,499,969	$1,427,681	$1,655,618	$2,029,533	$2,010,526	$2,483,635
TOTAL	$16,300,471	$17,120,591	$17,602,531	$19,096,475	$20,123,067	$21,835,646

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

LINCOLN

SALES TAX COLLECTIONS

LINCOLN

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$647	$737	$1,538	$2,362	$2,853	$6,410
MINING	$2,685	$9,533	$51,483	$22,051	$36,258	$79,664
CONSTRUCTION	$11,742	$11,119	$18,751	$46,129	$62,148	$92,468
MANUFACTURING	$43,386	$49,558	$60,113	$68,119	$100,967	$124,017
TRANSPORTATION	$80,107	$97,983	$122,046	$159,152	$185,900	$227,654
WHOLESALE TRADE	$25,074	$22,999	$32,285	$40,436	$65,605	$163,339
RETAIL TRADE	$477,845	$504,437	$603,024	$667,836	$775,614	$965,941
FINANCE	$1,576	$1,999	$3,026	$7,348	$4,015	$11,471
SERVICE	$53,325	$67,044	$92,801	$89,491	$105,108	$133,864
PUBLIC ADM	$102,383	$152,814	$191,425	$224,608	$238,295	$240,911
TOTAL	$798,771	$918,224	$1,176,492	$1,327,533	$1,576,765	$2,045,752

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$8,171	$8,189	$9,539	$10,926	$12,182	$10,725
MINING	$330,183	$398,043	$230,264	$214,327	$523,315	($536,749)
CONSTRUCTION	$80,259	$412,439	$155,622	$138,210	$472,567	$1,510,554
MANUFACTURING	$207,298	$272,619	$211,498	$185,981	$304,572	$560,778
TRANSPORTATION	$304,926	$299,239	$380,826	$384,417	$415,589	$443,906
WHOLESALE TRADE	$255,408	$238,927	$161,090	$175,812	$276,623	$315,545
RETAIL TRADE	$1,347,876	$1,649,299	$1,544,087	$1,465,364	$1,602,565	$1,826,447
FINANCE	$15,452	$1,912	$3,106	$2,440	$2,896	$2,521
SERVICE	$231,693	$250,032	$255,102	$252,828	$283,405	$280,123
PUBLIC ADM	$279,916	$328,186	$254,601	$260,646	$319,981	$367,331
TOTAL	$3,061,198	$3,858,899	$3,205,749	$3,090,964	$4,213,709	$4,781,193

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

NATRONA

SALES TAX COLLECTIONS

NATRONA

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$17,411	$19,388	$22,269	$21,686	$40,090	$62,685
MINING	$1,274,693	$1,556,916	$1,706,152	$2,289,302	$2,658,588	$3,776,281
CONSTRUCTION	$408,553	$547,388	$684,985	$874,021	$1,324,102	$1,768,053
MANUFACTURING	$419,924	$576,812	$557,787	$743,937	$1,113,297	$1,823,963
TRANSPORTATION	$600,255	$845,856	$1,114,751	$1,324,230	$1,693,323	$1,806,645
WHOLESALE TRADE	$4,178,507	$4,289,542	$5,151,999	$7,524,282	$8,531,294	$11,216,503
RETAIL TRADE	$5,155,220	$7,044,454	$8,300,357	$9,975,962	$12,278,167	$13,792,008
FINANCE	$13,857	$9,797	$3,009	$8,864	$26,018	$64,286
SERVICE	$1,505,035	$2,137,357	$2,518,174	$3,375,407	$4,327,257	$5,072,633
PUBLIC ADM	$1,018,158	$1,525,416	$1,904,769	$2,428,112	$2,690,052	$2,537,056
TOTAL	$14,591,612	$18,552,927	$21,964,252	$28,565,802	$34,682,188	$41,920,126

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$173,007	$199,415	$194,826	$154,797	$150,820	$148,969
MINING	$5,563,082	$6,606,060	$4,057,231	$3,105,033	$3,177,893	$2,342,558
CONSTRUCTION	$1,765,937	$2,096,449	$1,468,756	$1,803,261	$1,040,800	$1,078,612
MANUFACTURING	$2,570,656	$3,710,263	$2,865,357	$2,227,681	$2,566,369	$2,288,672
TRANSPORTATION	$2,267,585	$2,726,187	$3,021,565	$3,083,253	$2,977,560	$2,966,686
WHOLESALE TRADE	$12,907,173	$14,666,935	$7,438,817	$6,145,881	$6,234,433	$4,870,507
RETAIL TRADE	$14,675,488	$15,471,090	$14,230,156	$13,992,302	$13,980,690	$13,295,537
FINANCE	$75,265	$107,260	$54,005	$72,880	$133,560	$92,234
SERVICE	$6,424,313	$7,024,505	$5,183,337	$4,957,815	$5,041,959	$4,277,046
PUBLIC ADM	$2,640,583	$2,890,199	$2,151,464	$2,179,971	$2,161,008	$2,145,568
TOTAL	$49,063,103	$55,498,373	$40,665,528	$37,722,896	$37,465,106	$33,506,550

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

NIOBRARA SALES TAX COLLECTIONS NIOBRARA

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$0	$0	$188	$559	$603	$1,285
MINING	$827	$957	$1,392	$1,833	$3,387	$5,926
CONSTRUCTION	$11,605	$15,599	$17,334	$20,461	$16,566	$24,227
MANUFACTURING	$4,820	$6,004	$5,575	$3,223	$3,518	$7,702
TRANSPORTATION	$17,749	$22,978	$32,816	$47,827	$59,849	$64,266
WHOLESALE TRADE	$4,710	$5,039	$4,654	$24,248	$6,900	$17,403
RETAIL TRADE	$173,337	$192,999	$230,758	$257,673	$295,109	$333,908
FINANCE	$25	$86	$82	$42	$24	$40
SERVICE	$27,439	$34,318	$38,111	$54,902	$70,121	$100,445
PUBLIC ADM	$42,660	$52,505	$60,797	$75,116	$94,063	$91,447
TOTAL	$283,172	$330,486	$391,707	$485,884	$550,141	$646,659

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$1,079	$1,911	$1,621	$2,555	$3,619	$4,019
MINING	$24,967	$3,817	$8,273	$4,632	$4,768	$6,518
CONSTRUCTION	$20,894	$18,983	$21,185	$23,489	$30,247	$24,772
MANUFACTURING	$9,446	$10,557	$20,576	$23,611	$10,531	$84,022
TRANSPORTATION	$84,856	$118,100	$122,636	$118,953	$100,665	$100,794
WHOLESALE TRADE	$21,265	$21,885	$18,577	$23,148	$22,238	$14,960
RETAIL TRADE	$378,289	$409,372	$381,582	$429,403	$385,168	$328,911
FINANCE	$19	$1,518	$7	$3	$8	$105
SERVICE	$93,125	$90,680	$83,166	$91,789	$84,053	$71,354
PUBLIC ADM	$96,824	$101,531	$86,905	$116,217	$95,907	$87,575
TOTAL	$730,781	$778,366	$744,539	$833,814	$737,214	$723,041

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

PARK

SALES TAX COLLECTIONS

PARK

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$3,382	$3,709	$5,076	$5,550	$5,053	$7,020
MINING	$131,169	$139,539	$163,028	$236,207	$283,264	$362,740
CONSTRUCTION	$154,264	$123,677	$147,937	$195,909	$213,877	$235,994
MANUFACTURING	$53,668	$124,434	$107,642	$157,692	$202,293	$166,281
TRANSPORTATION	$179,899	$196,839	$241,646	$294,502	$391,726	$419,268
WHOLESALE TRADE	$305,461	$240,356	$299,392	$307,984	$434,545	$557,836
RETAIL TRADE	$1,376,841	$1,576,921	$1,728,126	$1,895,573	$2,187,438	$2,474,212
FINANCE	$1,345	$3,673	$6,787	$6,873	$15,242	$21,894
SERVICE	$433,518	$508,873	$597,123	$640,875	$759,693	$755,937
PUBLIC ADM	$281,096	$371,307	$414,864	$469,169	$513,457	$466,807
TOTAL	$2,920,642	$3,289,329	$3,711,622	$4,210,333	$5,006,589	$5,468,003

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$7,183	$6,090	$9,536	$12,059	$13,091	$10,926
MINING	$542,520	$574,001	$377,804	$446,944	$678,771	$495,966
CONSTRUCTION	$280,956	$239,327	$269,541	$231,168	$232,289	$204,808
MANUFACTURING	$300,388	$359,203	$221,476	$243,459	$242,884	$182,600
TRANSPORTATION	$530,120	$702,230	$873,168	$982,122	$1,081,499	$1,128,691
WHOLESALE TRADE	$881,471	$575,464	$453,586	$491,776	$585,924	$460,852
RETAIL TRADE	$3,285,730	$3,647,891	$3,726,765	$3,878,819	$3,922,367	$3,753,740
FINANCE	$23,578	$30,174	$20,144	$32,797	$19,899	$19,470
SERVICE	$697,464	$769,356	$705,436	$766,532	$781,753	$787,212
PUBLIC ADM	$482,593	$528,137	$505,084	$608,591	$643,220	$569,640
TOTAL	$7,032,019	$7,431,888	$7,162,553	$7,694,266	$8,201,712	$7,613,920

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

PLATTE

SALES TAX COLLECTIONS

PLATTE

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$221	$270	$1,184	$3,198	$6,307	$4,125
MINING	$1,062	$4,345	$830	$1,467	$809	$500
CONSTRUCTION	$22,392	$37,608	$74,279	$142,607	$136,730	$102,943
MANUFACTURING	$7,177	$6,024	$19,173	$11,478	$12,395	$8,897
TRANSPORTATION	$34,827	$39,316	$70,100	$93,861	$225,862	$146,162
WHOLESALE TRADE	$17,673	$21,473	$31,134	$51,123	$50,025	$51,885
RETAIL TRADE	$435,107	$539,625	$728,444	$1,062,439	$1,357,335	$1,483,214
FINANCE	$1,292	$334	$332	$2,010	$13,157	$33,624
SERVICE	$53,663	$58,671	$67,125	$110,591	$138,546	$145,153
PUBLIC ADM	$111,237	$158,435	$185,023	$249,483	$319,101	$292,481
TOTAL	$684,651	$866,101	$1,177,624	$1,728,256	$2,260,268	$2,269,001

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$10,786	$5,559	$4,516	$4,345	$5,856	$4,362
MINING	$925	$255	$387	$307	$212	$152
CONSTRUCTION	$50,459	$27,442	$27,445	$22,239	$19,191	$18,918
MANUFACTURING	$8,883	$28,866	$17,851	$12,413	$11,326	$15,694
TRANSPORTATION	$143,388	$144,567	$153,444	$153,768	$160,672	$161,930
WHOLESALE TRADE	$56,103	$42,133	$38,692	$35,761	$49,892	$31,551
RETAIL TRADE	$1,613,175	$1,112,314	$935,580	$979,142	$945,824	$925,573
FINANCE	$16,006	$9,028	$7,104	$12,594	$10,754	$6,658
SERVICE	$161,524	$108,686	$108,854	$115,537	$120,709	$108,720
PUBLIC ADM	$304,513	$235,142	$233,553	$256,536	$242,614	$234,752
TOTAL	$2,365,782	$1,714,008	$1,527,437	$1,612,656	$1,567,063	$1,508,324

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SHERIDAN

SALES TAX COLLECTIONS

SHERIDAN

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$4,397	$6,396	$7,548	$7,092	$7,869	$8,788
MINING	$15,471	$9,546	$33,725	$18,710	$18,999	$47,757
CONSTRUCTION	$52,819	$74,631	$84,724	$125,346	$158,684	$190,033
MANUFACTURING	$53,023	$75,134	$92,367	$173,211	$224,473	$262,799
TRANSPORTATION	$141,076	$170,370	$194,468	$231,961	$327,011	$431,703
WHOLESALE TRADE	$96,213	$110,265	$135,914	$157,430	$230,229	$351,313
RETAIL TRADE	$1,424,171	$1,728,187	$2,010,170	$2,363,544	$3,016,096	$3,745,117
FINANCE	$3,588	$4,640	$3,586	$3,982	$9,403	$6,173
SERVICE	$148,875	$184,939	$203,381	$246,950	$316,272	$371,631
PUBLIC ADM	$222,617	$317,396	$378,672	$465,514	$447,370	$513,289
TOTAL	$2,162,248	$2,681,505	$3,144,555	$3,793,740	$4,756,405	$5,928,603

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$17,311	$26,234	$37,156	$41,475	$35,101	$26,818
MINING	$58,737	$40,915	$29,796	$21,621	$19,134	$12,818
CONSTRUCTION	$175,039	$178,658	$163,703	$130,010	$118,327	$148,481
MANUFACTURING	$269,314	$264,486	$252,972	$226,521	$219,099	$168,723
TRANSPORTATION	$499,778	$390,034	$601,614	$751,927	$778,947	$548,022
WHOLESALE TRADE	$373,230	$373,112	$388,895	$446,035	$341,578	$241,261
RETAIL TRADE	$4,296,051	$4,311,014	$4,349,815	$4,534,281	$4,525,127	$3,328,695
FINANCE	$4,501	$4,877	$13,019	$11,150	$9,538	$7,891
SERVICE	$415,256	$442,117	$448,709	$463,219	$475,749	$389,760
PUBLIC ADM	$489,788	$505,893	$595,247	$616,034	$748,926	$558,011
TOTAL	$6,599,020	$6,537,361	$6,880,938	$7,242,287	$7,271,540	$5,430,493

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SUBLETTE

SALES TAX COLLECTIONS

SUBLETTE

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$0	$0	$74	$50	$1,364	$1,314
MINING	$15,396	$32,969	$32,215	$51,132	$76,868	$64,154
CONSTRUCTION	$35,693	$35,381	$37,286	$40,159	$46,069	$52,276
MANUFACTURING	$1,850	$2,893	$3,076	$3,958	$8,107	$8,664
TRANSPORTATION	$22,783	$24,965	$27,306	$29,590	$36,131	$72,304
WHOLESALE TRADE	$21,636	$17,491	$14,317	$119,990	$203,978	$302,834
RETAIL TRADE	$269,546	$325,005	$355,156	$322,751	$360,425	$422,650
FINANCE	$666	$20	$0	$15	$26	$0
SERVICE	$43,392	$46,314	$45,766	$57,907	$64,990	$75,190
PUBLIC ADM	$73,577	$89,432	$94,167	$132,070	$152,597	$126,230
TOTAL	$484,538	$574,471	$609,364	$757,621	$950,556	$1,125,630

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$1,516	$1,934	$1,082	$747	$1,068	$547
MINING	$35,185	$56,673	$78,571	$65,949	$95,957	$64,589
CONSTRUCTION	$96,452	$124,377	$61,409	$68,602	$165,833	$955,533
MANUFACTURING	$12,442	$49,085	$50,636	$48,998	$46,689	$52,594
TRANSPORTATION	$92,503	$100,562	$124,170	$128,007	$138,036	$172,812
WHOLESALE TRADE	$408,107	$470,980	$233,791	$281,444	$262,202	$111,085
RETAIL TRADE	$499,675	$593,020	$537,453	$509,506	$580,820	$733,612
FINANCE	$1,830	$1,570	$1,476	$1,639	$1,671	$2,857
SERVICE	$89,429	$118,642	$115,016	$114,130	$146,032	$179,948
PUBLIC ADM	$140,506	$177,907	$140,462	$147,274	$163,912	$185,749
TOTAL	$1,377,659	$1,694,766	$1,344,130	$1,366,309	$1,602,231	$2,459,339

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SWEETWATER — SALES TAX COLLECTIONS — SWEETWATER

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$137	$642	$886	$857	$2,025	$1,915
MINING	$779,770	$1,059,534	$1,115,820	$1,870,247	$2,528,779	$2,986,250
CONSTRUCTION	$185,146	$148,420	$203,660	$183,852	$199,234	$297,628
MANUFACTURING	$222,340	$158,818	$177,607	$241,792	$255,610	$381,504
TRANSPORTATION	$275,381	$342,992	$446,051	$509,627	$697,724	$745,495
WHOLESALE TRADE	$1,170,751	$1,262,571	$1,577,852	$1,919,325	$2,428,628	$3,293,467
RETAIL TRADE	$2,966,876	$3,258,897	$3,665,291	$4,223,653	$5,109,018	$6,106,718
FINANCE	$305	$426	$1,620	$2,239	$20,175	$42,019
SERVICE	$902,366	$1,058,508	$1,185,281	$1,427,360	$2,022,377	$2,297,793
PUBLIC ADM	$462,463	$626,257	$757,298	$909,007	$105,609	$1,061,822
TOTAL	$6,965,536	$7,917,064	$9,131,366	$11,287,958	$13,369,180	$17,214,623

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$2,746	$8,056	$7,705	$6,804	$7,236	$7,719
MINING	$3,977,772	$4,391,926	$2,725,557	$1,647,252	$1,739,567	$2,196,727
CONSTRUCTION	$975,495	$496,001	$249,351	$219,613	$243,340	$315,708
MANUFACTURING	$464,371	$528,255	$351,274	$532,210	$553,141	$510,786
TRANSPORTATION	$884,573	$1,049,081	$1,152,166	$1,240,307	$1,270,186	$1,335,830
WHOLESALE TRADE	$4,262,914	$4,588,928	$2,859,481	$2,053,251	$2,160,781	$2,158,445
RETAIL TRADE	$7,269,911	$7,913,019	$7,278,891	$6,605,426	$6,929,200	$7,919,057
FINANCE	$111,094	$57,579	$13,061	$4,892	$5,447	$705
SERVICE	$2,784,419	$2,974,463	$2,046,169	$1,649,558	$1,660,041	$1,939,066
PUBLIC ADM	$1,130,574	$1,131,892	$876,230	$1,060,308	$1,354,076	$1,575,480
TOTAL	$21,863,880	$23,139,213	$17,559,900	$15,019,638	$15,923,031	$17,959,536

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

TETON

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$0	$0	$1,167	$431	$360	$31,730
MINING	$2,490	$2,391	$6,612	$14,595	$4,460	$5,122
CONSTRUCTION	$76,839	$53,182	$79,650	$107,500	$126,273	$169,385
MANUFACTURING	$20,906	$22,006	$25,009	$33,281	$50,786	$49,994
TRANSPORTATION	$102,876	$120,091	$139,047	$153,224	$206,395	$240,465
WHOLESALE TRADE	$24,558	$21,082	$17,754	$39,381	$41,501	$51,892
RETAIL TRADE	$1,227,883	$1,503,883	$1,774,732	$2,096,215	$2,536,553	$2,620,107
FINANCE	$1,749	$1,329	$684	$126	$12,463	$11,166
SERVICE	$761,047	$978,407	$1,058,677	$1,358,347	$1,496,126	$1,589,045
PUBLIC ADM	$99,475	$139,559	$156,434	$188,851	$188,560	$190,662
TOTAL	$2,317,823	$2,841,929	$3,259,767	$3,991,952	$4,663,478	$4,959,580

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$18,638	$75,588	$84,344	$84,962	$70,773	$90,850
MINING	$5,161	$4,640	$5,305	$3,999	$4,271	$5,806
CONSTRUCTION	$190,419	$196,980	$150,017	$159,704	$157,833	$176,934
MANUFACTURING	$57,583	$64,629	$75,752	$82,430	$122,293	$141,736
TRANSPORTATION	$320,140	$383,567	$470,998	$538,384	$562,589	$664,027
WHOLESALE TRADE	$56,135	$61,114	$58,099	$54,888	$59,005	$66,154
RETAIL TRADE	$3,243,639	$3,744,688	$3,809,217	$4,005,445	$4,038,618	$4,417,125
FINANCE	$18,042	$39,679	$51,311	$76,728	$112,635	$159,773
SERVICE	$1,332,909	$1,520,099	$1,551,093	$1,671,508	$1,761,477	$1,905,517
PUBLIC ADM	$204,051	$190,010	$230,323	$266,657	$260,012	$254,592
TOTAL	$5,446,732	$6,281,008	$6,486,470	$6,944,721	$7,149,518	$7,882,538

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$281	$739	$29,967	$37,071	$80,467	$107,546
MINING	$427	$15,369	$35,550	$52,841	$189,049	$382,148
CONSTRUCTION	$27,294	$30,082	$50,226	$81,994	$113,776	$206,688
MANUFACTURING	$15,995	$20,159	$1,253	$1,159	$17,673	$7,241
TRANSPORTATION	$69,992	$94,404	$147,227	$176,209	$216,300	$267,755
WHOLESALE TRADE	$7,408	$8,252	$27,889	$215,266	$436,088	$738,812
RETAIL TRADE	$480,170	$537,223	$831,896	$993,581	$1,199,786	$1,629,556
FINANCE	$481	$664	$513	$212	$177	$74
SERVICE	$115,222	$143,118	$223,231	$309,290	$412,344	$629,563
PUBLIC ADM	$87,108	$132,355	$175,703	$233,742	$234,427	$265,843
TOTAL	$804,378	$982,367	$1,523,455	$2,101,364	$2,900,088	$4,235,241

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$73,668	$53,090	$56,593	$50,469	$41,897	$34,329
MINING	$1,068,627	$2,110,680	$1,898,672	$1,185,876	$1,279,029	$856,221
CONSTRUCTION	$324,128	$749,019	$723,327	$480,107	$592,097	$549,500
MANUFACTURING	$279,018	$1,338,655	$973,474	$845,309	$1,065,686	$699,657
TRANSPORTATION	$458,496	$706,722	$1,379,105	$1,897,336	$2,031,856	$2,331,743
WHOLESALE TRADE	$884,895	$1,068,760	$1,291,618	$553,580	$790,512	$949,044
RETAIL TRADE	$2,533,457	$3,600,043	$3,729,336	$3,507,736	$3,583,568	$3,435,879
FINANCE	$1,775	$4,290	$3,649	$2,714	$2,387	$1,800
SERVICE	$1,182,819	$1,839,574	$1,608,739	$1,373,057	$1,205,928	$1,004,069
PUBLIC ADM	$399,043	$447,343	$332,648	$392,560	$430,055	$411,038
TOTAL	$7,205,938	$11,918,189	$11,997,175	$10,288,760	$11,023,031	$10,273,293

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$4,458	$4,797	$6,911	$6,653	$10,182	$7,074
MINING	$136,478	$190,528	$266,644	$308,946	$453,805	$589,296
CONSTRUCTION	$28,718	$31,998	$34,187	$48,758	$61,689	$95,972
MANUFACTURING	$15,347	$18,756	$16,619	$8,647	$12,429	$19,963
TRANSPORTATION	$64,024	$70,520	$91,059	$102,214	$147,622	$151,292
WHOLESALE TRADE	$99,779	$113,263	$129,384	$135,406	$139,972	$145,247
RETAIL TRADE	$598,944	$732,372	$796,076	$875,771	$1,077,977	$1,231,629
FINANCE	$100	$129	$70	$131	$99	$47
SERVICE	$96,980	$128,986	$135,407	$168,086	$200,487	$216,765
PUBLIC ADM	$144,226	$199,389	$189,171	$227,770	$266,727	$203,836
TOTAL	$1,189,052	$1,490,738	$1,665,528	$1,882,382	$2,370,989	$2,661,134

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$5,309	$6,518	$5,534	$9,913	$9,060	$5,683
MINING	$551,488	$368,203	$252,078	$277,060	$332,368	$248,125
CONSTRUCTION	$118,400	$173,451	$167,737	$66,302	$82,654	$69,781
MANUFACTURING	$29,453	$28,896	$48,377	$49,742	$56,806	$65,293
TRANSPORTATION	$164,399	$198,426	$219,700	$282,576	$289,065	$305,392
WHOLESALE TRADE	$173,029	$215,870	$167,951	$183,567	$197,752	$166,080
RETAIL TRADE	$1,480,433	$1,458,515	$1,265,362	$1,294,859	$1,270,400	$1,227,542
FINANCE	$141	$214	$9,145	$2,649	$154	$1,193
SERVICE	$273,004	$282,103	$220,706	$235,321	$238,347	$219,662
PUBLIC ADM	$225,487	$252,639	$214,791	$229,529	$254,642	$239,621
TOTAL	$3,021,157	$2,984,835	$2,571,394	$2,631,528	$2,731,260	$2,548,387

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

WESTON SALES TAX COLLECTIONS WESTON

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$0	$19	$1,426	$2,359	$4,477	$5,054
MINING	$121,395	$170,031	$201,399	$263,518	$247,907	$333,456
CONSTRUCTION	$13,409	$20,911	$18,219	$13,980	$14,481	$29,711
MANUFACTURING	$32,980	$49,387	$46,415	$42,152	$55,106	$66,607
TRANSPORTATION	$42,099	$59,114	$71,810	$93,405	$131,627	$159,076
WHOLESALE TRADE	$43,624	$66,375	$76,650	$87,674	$88,875	$103,558
RETAIL TRADE	$347,356	$513,830	$653,283	$723,542	$894,674	$912,522
FINANCE	$27	$38	$49	$32	$285	$52
SERVICE	$65,942	$92,110	$110,423	$121,954	$150,773	$144,441
PUBLIC ADM	$88,244	$141,709	$172,584	$206,069	$223,902	$189,299
TOTAL	$755,074	$1,113,524	$1,352,257	$1,554,686	$1,812,105	$1,943,785

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$1,904	$2,124	$1,897	$2,232	$2,139	$1,224
MINING	$488,227	$719,668	$628,781	$397,537	$446,595	$333,151
CONSTRUCTION	$39,297	$39,065	$39,710	$32,085	$32,854	$31,058
MANUFACTURING	$66,294	$160,807	$114,002	$142,641	$94,802	$44,917
TRANSPORTATION	$262,304	$252,858	$243,973	$271,999	$251,048	$252,747
WHOLESALE TRADE	$164,849	$227,116	$172,145	$146,931	$143,377	$131,248
RETAIL TRADE	$1,011,692	$1,098,108	$1,062,380	$1,076,826	$1,032,719	$977,772
FINANCE	$8	$8	$3	$1,717	$9,910	$27
SERVICE	$215,637	$251,986	$205,628	$186,434	$182,629	$184,259
PUBLIC ADM	$189,432	$249,980	$213,297	$202,277	$200,876	
TOTAL	$2,439,653	$3,001,744	$2,681,827	$2,460,689	$2,396,961	$2,126,218

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

OUT OF STATE SALES TAX COLLECTIONS OUT OF STATE

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	$863	$6,160	$6,563	$6,908	$7,685	$9,346
MINING	$262,419	$353,770	$411,775	$574,382	$1,068,864	$1,460,361
CONSTRUCTION	$294,223	$305,159	$310,090	$301,679	$558,325	$686,100
MANUFACTURING	$477,280	$1,280,632	$627,657	$1,075,077	$1,438,301	$1,564,561
TRANSPORTATION	$57,150	$87,279	$120,188	$185,489	$135,649	$140,067
WHOLESALE TRADE	$1,662,207	$2,013,862	$2,713,682	$3,162,643	$5,490,209	$6,376,982
RETAIL TRADE	$445,152	$647,423	$665,256	$1,045,555	$1,341,756	$1,588,153
FINANCE	$16,221	$25,808	$28,013	$42,098	$62,133	$87,784
SERVICE	$452,529	$525,782	$841,759	$902,771	$1,546,438	$1,792,048
PUBLIC ADM	$0	$0	$0	$0	$0	$0
TOTAL	$3,668,042	$5,245,875	$5,724,984	$7,296,603	$11,649,361	$13,705,419

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$4,966	$3,537	$7,461	$7,820	$10,542	$8,774
MINING	$2,544,181	$3,018,674	$2,000,256	$3,142,262	$2,951,531	$1,893,624
CONSTRUCTION	$870,100	$991,019	$708,691	$475,343	$550,112	$774,566
MANUFACTURING	$2,296,053	$4,022,768	$2,152,069	$1,759,466	$2,580,898	$2,133,734
TRANSPORTATION	$225,575	$1,012,080	$743,344	$681,176	$1,199,625	$1,189,938
WHOLESALE TRADE	$7,842,898	$9,628,039	$6,223,565	$5,023,231	$5,061,827	$4,392,849
RETAIL TRADE	$2,111,374	$2,236,893	$1,915,201	$1,658,965	$1,699,184	$1,918,691
FINANCE	$131,220	$190,889	$157,405	$186,756	$271,421	$333,434
SERVICE	$2,942,928	$3,871,028	$3,198,131	$2,935,365	$2,888,778	$3,106,459
PUBLIC ADM	$0	$0	$0	$0	$0	
TOTAL	$18,969,311	$24,974,940	$17,106,138	$15,870,405	$17,213,931	$15,752,083

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

CONSOLIDATED

SALES TAX COLLECTIONS

CONSOLIDATED

INDUSTRIAL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
AGRICULTURE	-	-	-	-	-	-
MINING	-	-	-	-	-	-
CONSTRUCTION	-	-	-	-	-	-
MANUFACTURING	-	-	-	-	-	-
TRANSPORTATION	-	-	-	-	-	-
WHOLESALE TRADE	-	-	-	-	-	-
RETAIL TRADE	-	-	-	-	-	-
FINANCE	-	-	-	-	-	-
SERVICE	-	-	-	-	-	-
PUBLIC ADM	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	($56)	$0	$0	$0	$0	$0
MINING	($17,745)	($85,266)	$7,271	($6,038)	($93,550)	$0
CONSTRUCTION	$1,131	($172,300)	($182)	($641)	($1,075)	$0
MANUFACTURING	($4,157)	($1,632)	($15,019)	($5,393)	($10,310)	$0
TRANSPORTATION	$14,249	($24,039)	($8,933)	($8,240)	$11,420	$0
WHOLESALE TRADE	($20,070)	($61,476)	($24,968)	($58,813)	($5,882)	$0
RETAIL TRADE	($23,490)	($20,660)	($26,149)	($19,307)	($86,261)	$0
FINANCE	($1)	($18)	($2)	($120)	$0	$0
SERVICE	$954	($4,206)	($3,063)	($1,653)	($4,978)	$643
PUBLIC ADM	$0	$0	$0	$0	$0	$0
TOTAL	($49,188)	($369,603)	($71,051)	($100,211)	($190,641)	$643

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

SECTION III

RETAIL SALES TAX COLLECTIONS BY COUNTY, BY MAJOR SECTOR

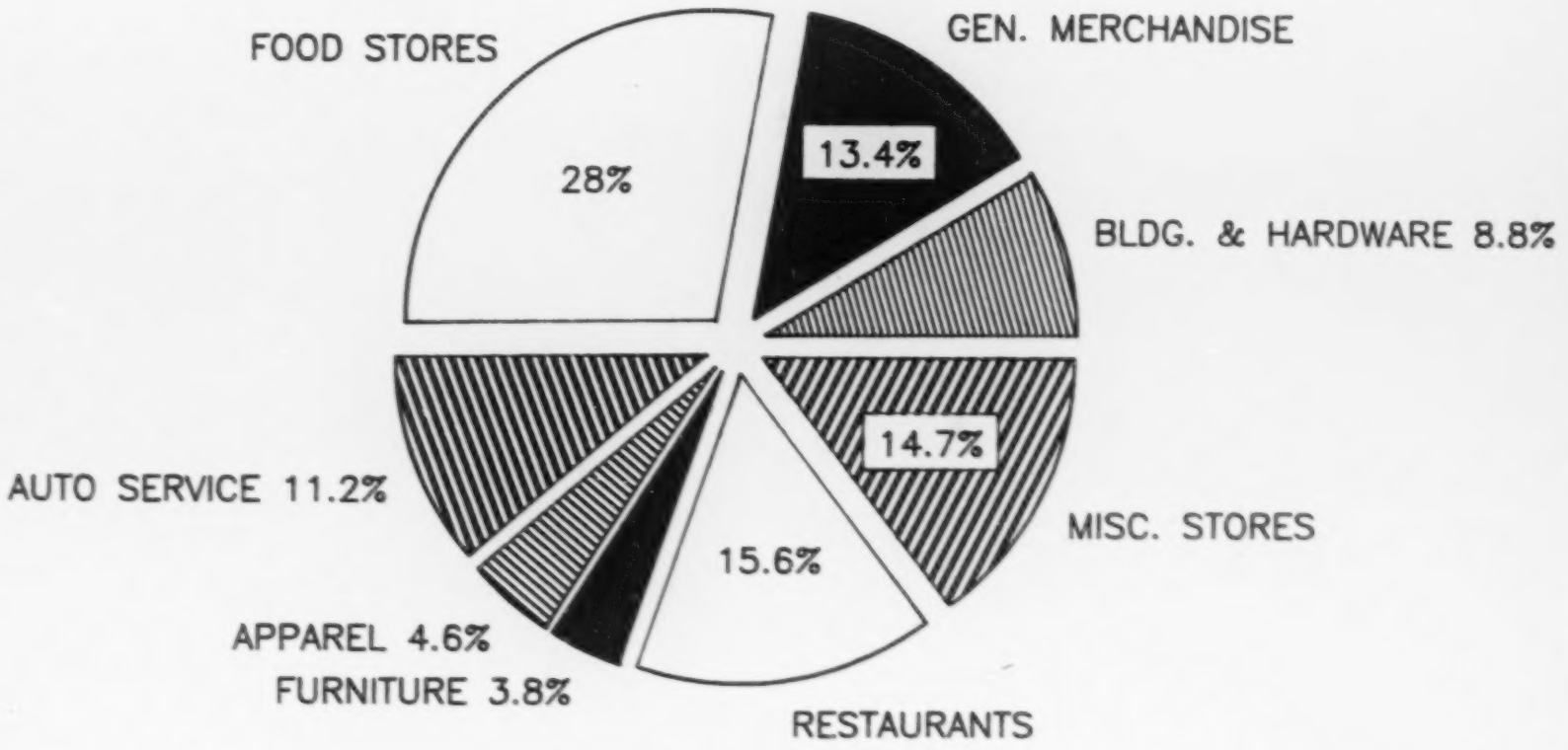
RETAIL SALES TAX COLLECTIONS

This section of the report details the sales tax collections of the retail sector statewide and by each county. The retail sector is subdivided into eight major categories which are defined in the glossary.

There was very little change in total retail sales tax collections for FY86 when compared to FY85, only -.3 percent. The categories of General Merchandise (5%), Restaurants (2.8%) and Apparel (1.9%) provided the most substantial increases in collections over FY85. Sales tax collections from Miscellaneous Stores (.5%) and Food Stores (.3%) showed very modest increases from a year ago. However, significant declines in collections from the categories of Building and Hardware (-9.2%), Auto Services (-5.2%), and Furniture (-3.5%) offset the increases from the other categories.

While the component categories of the retail sector have fluctuated since last year their importance to the total remain closely the same. Figure 4 shows the breakdown of total retail sales tax collections for FY86 by category.

RETAIL SALES TAX COLLECTIONS
BY MAJOR SECTORS
FISCAL YEAR 1986



WYOMING

FIGURE 4

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$3,264,627	$4,135,948	$5,071,584	$6,450,833	$8,206,581	$8,968,311
GEN. MERCHANDISE	$4,095,412	$4,941,390	$5,684,083	$6,413,890	$8,054,983	$8,820,783
FOOD STORES	$6,652,667	$8,061,030	$9,349,298	$11,397,863	$13,808,288	$16,219,783
AUTO SERVICE	$3,515,458	$4,285,863	$4,945,217	$6,157,380	$7,820,971	$9,557,590
APPAREL	$1,277,677	$1,501,416	$1,820,073	$2,194,935	$2,593,524	$2,952,135
FURNITURE	$1,219,533	$1,559,204	$1,911,383	$2,422,492	$2,949,511	$3,340,393
RESTAURANTS	$3,536,980	$4,408,442	$5,053,148	$6,276,287	$7,577,074	$8,399,841
MISC. STORES	$3,679,645	$4,199,166	$4,891,976	$5,969,584	$7,275,422	$8,607,359
RETAIL TOTAL	$27,241,998	$33,092,458	$38,726,761	$47,283,264	$58,286,353	$66,866,195

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$9,403,861	$9,311,407	$8,359,458	$8,087,886	$7,664,003	$6,958,320
GEN. MERCHANDISE	$9,396,792	$9,952,473	$9,634,556	$9,746,715	$10,150,383	$10,660,104
FOOD STORES	$19,276,071	$20,977,744	$21,717,097	$21,847,728	$22,189,754	$22,257,429
AUTO SERVICE	$10,784,200	$11,327,989	$9,452,519	$9,330,748	$9,362,311	$8,871,690
APPAREL	$3,441,298	$3,851,091	$3,980,267	$3,814,611	$3,601,811	$3,670,020
FURNITURE	$3,588,478	$3,741,826	$3,463,808	$3,319,221	$3,113,082	$3,004,401
RESTAURANTS	$10,356,774	$11,455,563	$11,819,441	$11,887,134	$12,046,306	$12,386,425
MISC. STORES	$10,622,332	$11,622,468	$10,881,787	$11,239,358	$11,651,836	$11,707,793
RETAIL TOTAL	$76,869,806	$82,240,561	$79,308,933	$79,273,401	$79,779,486	$79,516,182

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

ALBANY

RETAIL SALES TAX COLLECTIONS

ALBANY

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$101,152	$134,200	$179,366	$221,802	$256,456	$256,067
GEN. MERCHANDISE	$104,164	$130,093	$147,972	$156,203	$172,329	$170,386
FOOD STORES	$393,088	$454,126	$491,126	$620,206	$707,162	$804,458
AUTO SERVICE	$114,514	$123,101	$141,663	$197,287	$274,557	$289,972
APPAREL	$81,499	$96,226	$108,994	$127,205	$138,464	$155,691
FURNITURE	$85,340	$94,999	$131,136	$145,611	$171,864	$173,285
RESTAURANTS	$228,493	$271,393	$297,718	$337,431	$359,900	$386,809
MISC. STORES	$297,728	$343,206	$351,347	$386,494	$427,424	$440,351
RETAIL TOTAL	$1,405,978	$1,647,345	$1,849,321	$2,192,238	$2,508,155	$2,677,019

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$242,979	$230,189	$216,827	$260,158	$217,769	$185,169
GEN. MERCHANDISE	$168,485	$162,883	$144,432	$150,384	$147,060	$129,527
FOOD STORES	$858,990	$957,713	$965,197	$996,547	$968,624	$952,266
AUTO SERVICE	$330,234	$323,154	$296,435	$300,346	$293,938	$268,058
APPAREL	$178,854	$196,569	$182,282	$180,529	$174,741	$160,171
FURNITURE	$163,017	$167,623	$148,893	$149,667	$121,643	$123,597
RESTAURANTS	$456,038	$496,352	$517,280	$566,802	$577,864	$617,608
MISC. STORES	$466,871	$471,101	$539,312	$579,349	$516,450	$545,405
RETAIL TOTAL	$2,865,469	$3,005,584	$3,010,658	$3,183,782	$3,018,089	$3,001,801

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

BIG HORN

RETAIL SALES TAX COLLECTIONS

BIG HORN

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$113,554	$126,359	$108,649	$109,565	$142,258	$144,773
GEN. MERCHANDISE	$45,741	$44,781	$49,631	$52,163	$56,926	$56,193
FOOD STORES	$147,856	$166,814	$183,516	$204,636	$237,375	$268,694
AUTO SERVICE	$40,871	$47,154	$43,753	$50,570	$69,373	$85,851
APPAREL	$37,345	$37,791	$39,078	$40,344	$45,021	$53,305
FURNITURE	$30,253	$30,020	$28,564	$32,649	$31,036	$30,645
RESTAURANTS	$63,694	$80,711	$86,313	$90,989	$99,606	$103,760
MISC. STORES	$60,135	$58,866	$67,855	$77,136	$78,304	$85,539
RETAIL TOTAL	$539,448	$592,496	$607,359	$658,051	$759,897	$828,760

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$154,560	$130,887	$111,060	$113,476	$102,095	$95,891
GEN. MERCHANDISE	$66,269	$68,311	$61,746	$60,229	$59,833	$52,646
FOOD STORES	$308,739	$337,582	$328,090	$335,647	$338,464	$354,924
AUTO SERVICE	$80,087	$93,106	$86,986	$71,185	$74,440	$69,477
APPAREL	$61,675	$49,159	$71,608	$68,927	$66,951	$61,783
FURNITURE	$33,370	$34,154	$27,978	$27,234	$24,839	$22,964
RESTAURANTS	$113,581	$121,791	$112,712	$108,319	$109,208	$101,455
MISC. STORES	$127,957	$138,654	$110,314	$101,783	$104,348	$107,523
RETAIL TOTAL	$946,238	$973,644	$910,494	$886,800	$880,178	$866,663

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

CAMPBELL

RETAIL SALES TAX COLLECTIONS

CAMPBELL

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$144,489	$200,709	$330,605	$532,493	$615,205	$704,594
GEN. MERCHANDISE	$106,289	$127,483	$181,303	$245,912	$362,443	$468,762
FOOD STORES	$264,593	$341,894	$553,033	$822,517	$927,453	$1,055,119
AUTO SERVICE	$218,376	$277,094	$343,217	$428,657	$568,627	$623,822
APPAREL	$64,346	$76,597	$106,350	$156,898	$177,961	$198,633
FURNITURE	$32,155	$39,307	$48,361	$92,124	$114,241	$153,468
RESTAURANTS	$118,812	$187,246	$281,599	$374,515	$375,334	$476,493
MISC. STORES	$217,121	$248,156	$365,512	$534,271	$539,558	$671,000
RETAIL TOTAL	$1,166,180	$1,498,484	$2,209,980	$3,187,387	$3,680,822	$4,351,891

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$804,586	$916,711	$866,458	$652,548	$565,980	$504,626
GEN. MERCHANDISE	$550,137	$605,235	$568,370	$620,419	$691,846	$708,631
FOOD STORES	$1,492,259	$1,716,508	$1,827,271	$1,854,451	$2,037,210	$1,913,223
AUTO SERVICE	$825,624	$1,153,558	$1,108,893	$1,143,282	$1,212,799	$1,056,112
APPAREL	$233,120	$305,352	$313,512	$314,919	$312,118	$311,244
FURNITURE	$267,842	$342,208	$336,127	$320,133	$320,253	$257,458
RESTAURANTS	$698,682	$910,225	$947,280	$963,333	$961,131	$971,333
MISC. STORES	$905,096	$1,042,491	$1,078,816	$1,070,483	$1,041,380	$992,054
RETAIL TOTAL	$5,777,346	$6,992,289	$7,046,727	$6,939,568	$7,142,717	$6,714,681

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

CARBON

RETAIL SALES TAX COLLECTIONS

CARBON

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$107,990	$123,524	$136,556	$189,480	$286,645	$325,699
GEN. MERCHANDISE	$119,264	$117,606	$150,556	$187,243	$281,871	$314,559
FOOD STORES	$262,966	$324,292	$380,252	$502,896	$716,020	$830,865
AUTO SERVICE	$172,966	$219,852	$250,579	$329,852	$364,937	$483,589
APPAREL	$59,823	$63,854	$76,267	$115,540	$152,879	$170,502
FURNITURE	$19,050	$20,889	$32,518	$53,486	$66,022	$81,160
RESTAURANTS	$119,593	$136,660	$176,060	$273,775	$419,900	$461,560
MISC. STORES	$146,598	$160,360	$199,229	$262,668	$400,317	$483,128
RETAIL TOTAL	$1,008,250	$1,167,036	$1,402,018	$1,914,941	$2,688,590	$3,151,062

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$323,309	$274,704	$229,213	$248,587	$231,708	$199,338
GEN. MERCHANDISE	$330,544	$325,956	$268,613	$254,148	$252,043	$213,319
FOOD STORES	$1,007,574	$1,077,249	$1,000,370	$966,605	$905,844	$880,507
AUTO SERVICE	$523,999	$535,219	$409,113	$431,203	$405,759	$374,612
APPAREL	$182,899	$169,528	$149,502	$111,046	$103,521	$92,026
FURNITURE	$92,082	$71,022	$56,417	$55,027	$45,522	$40,413
RESTAURANTS	$397,326	$372,811	$380,369	$363,321	$359,834	$372,822
MISC. STORES	$545,712	$501,488	$435,754	$420,598	$407,418	$362,187
RETAIL TOTAL	$3,403,445	$3,327,977	$2,929,351	$2,850,535	$2,711,649	$2,535,224

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

CONVERSE

RETAIL SALES TAX COLLECTIONS

CONVERSE

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$115,080	$158,090	$228,637	$299,431	$382,722	$381,047
GEN. MERCHANDISE	$22,566	$35,637	$61,882	$119,554	$176,441	$189,372
FOOD STORES	$135,566	$199,370	$271,493	$320,608	$390,194	$498,763
AUTO SERVICE	$90,092	$130,238	$186,731	$228,874	$272,330	$304,820
APPAREL	$25,854	$39,040	$61,185	$59,088	$63,462	$82,590
FURNITURE	$1,492	$7,143	$13,173	$18,580	$29,126	$55,743
RESTAURANTS	$61,514	$88,741	$137,618	$201,866	$264,201	$265,743
MISC. STORES	$41,075	$52,664	$69,254	$85,089	$96,895	$122,945
RETAIL TOTAL	$493,239	$710,923	$1,029,972	$1,333,091	$1,675,372	$1,901,023

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$326,959	$284,606	$284,178	$326,553	$268,270	$229,398
GEN. MERCHANDISE	$204,303	$205,519	$178,976	$187,119	$191,031	$194,058
FOOD STORES	$576,270	$620,326	$628,476	$613,944	$549,930	$538,964
AUTO SERVICE	$374,184	$306,102	$241,967	$268,099	$257,868	$224,426
APPAREL	$104,748	$110,993	$113,332	$94,341	$102,778	$89,635
FURNITURE	$46,755	$47,660	$42,239	$38,330	$31,838	$24,067
RESTAURANTS	$278,367	$277,472	$269,634	$230,661	$230,634	$215,266
MISC. STORES	$158,401	$193,201	$172,965	$171,113	$172,795	$159,067
RETAIL TOTAL	$2,069,987	$2,045,879	$1,931,767	$1,930,160	$1,853,942	$1,674,881

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

CROOK

RETAIL SALES TAX COLLECTIONS

CROOK

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$23,283	$33,848	$26,743	$18,148	$25,376	$28,729
GEN. MERCHANDISE	$14,740	$17,352	$18,903	$22,387	$24,396	$33,585
FOOD STORES	$38,134	$44,862	$50,794	$62,295	$78,109	$106,607
AUTO SERVICE	$49,262	$65,534	$76,266	$82,274	$131,168	$137,210
APPAREL	$4,482	$4,709	$4,767	$4,976	$5,903	$7,690
FURNITURE	$6,130	$3,513	$2,466	$2,373	$3,554	$3,756
RESTAURANTS	$41,088	$53,098	$58,255	$56,639	$64,517	$72,785
MISC. STORES	$21,626	$25,183	$33,211	$45,757	$55,485	$61,393
RETAIL TOTAL	$198,744	$248,101	$271,405	$294,849	$388,507	$451,755

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$27,408	$41,372	$40,864	$35,822	$44,887	$37,232
GEN. MERCHANDISE	$27,723	$40,001	$35,286	$33,487	$35,315	$30,838
FOOD STORES	$126,938	$126,266	$128,689	$145,638	$142,461	$147,651
AUTO SERVICE	$125,940	$151,210	$171,631	$144,616	$97,657	$107,688
APPAREL	$7,892	$8,158	$5,121	$2,991	$5,395	$6,151
FURNITURE	$2,931	$3,030	$3,009	$2,938	$3,692	$4,184
RESTAURANTS	$75,116	$68,635	$81,161	$74,309	$78,633	$86,966
MISC. STORES	$61,181	$62,260	$75,734	$118,784	$175,644	$153,340
RETAIL TOTAL	$455,129	$500,932	$541,495	$558,585	$583,684	$574,050

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

FREMONT

RETAIL SALES TAX COLLECTIONS

FREMONT

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$300,417	$367,486	$413,401	$476,624	$582,356	$695,887
GEN. MERCHANDISE	$194,079	$255,650	$353,434	$435,969	$560,439	$615,602
FOOD STORES	$492,658	$561,096	$642,574	$789,381	$918,573	$1,099,711
AUTO SERVICE	$219,693	$259,455	$322,396	$413,240	$477,005	$499,709
APPAREL	$73,890	$81,606	$109,043	$115,920	$137,123	$170,325
FURNITURE	$63,045	$72,416	$88,956	$110,127	$135,139	$150,168
RESTAURANTS	$201,158	$256,373	$287,851	$329,518	$408,011	$445,718
MISC. STORES	$275,692	$310,990	$327,437	$406,443	$498,288	$558,450
RETAIL TOTAL	$1,820,631	$2,165,072	$2,545,092	$3,077,222	$3,716,934	$4,235,570

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$691,176	$618,519	$551,123	$547,304	$453,865	$377,009
GEN. MERCHANDISE	$639,114	$604,521	$538,108	$500,402	$522,531	$504,336
FOOD STORES	$1,192,773	$1,223,205	$1,252,382	$1,250,785	$1,259,854	$1,205,804
AUTO SERVICE	$535,917	$515,673	$423,771	$404,665	$398,986	$366,453
APPAREL	$184,076	$180,694	$176,114	$144,754	$134,296	$124,844
FURNITURE	$161,152	$181,159	$155,499	$134,933	$116,286	$74,464
RESTAURANTS	$523,300	$498,578	$510,787	$489,648	$485,712	$475,126
MISC. STORES	$670,429	$713,380	$685,264	$676,187	$704,068	$663,513
RETAIL TOTAL	$4,597,937	$4,535,729	$4,293,048	$4,148,678	$4,075,598	$3,791,549

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

GOSHEN

RETAIL SALES TAX COLLECTIONS

GOSHEN

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$272,931	$325,864	$297,494	$316,378	$404,713	$393,720
GEN. MERCHANDISE	$76,708	$74,616	$105,464	$114,383	$135,572	$146,991
FOOD STORES	$198,965	$223,664	$237,958	$252,465	$286,832	$312,400
AUTO SERVICE	$67,607	$79,899	$79,296	$79,723	$104,086	$107,781
APPAREL	$35,714	$41,126	$47,527	$45,272	$49,015	$57,754
FURNITURE	$11,511	$11,271	$17,690	$19,961	$25,826	$29,266
RESTAURANTS	$74,339	$83,001	$80,911	$82,513	$83,255	$89,669
MISC. STORES	$91,831	$102,623	$94,337	$112,359	$137,152	$171,016
RETAIL TOTAL	$829,607	$942,063	$960,676	$1,023,055	$1,226,449	$1,308,597

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$470,378	$394,420	$366,436	$404,116	$320,425	$226,288
GEN. MERCHANDISE	$160,711	$164,044	$162,937	$181,052	$199,428	$189,156
FOOD STORES	$345,791	$360,785	$365,409	$384,265	$375,385	$393,595
AUTO SERVICE	$106,138	$106,537	$104,845	$127,774	$116,053	$122,223
APPAREL	$63,662	$65,377	$66,223	$65,061	$57,535	$48,098
FURNITURE	$22,040	$19,216	$16,742	$23,421	$41,148	$43,717
RESTAURANTS	$94,254	$100,340	$110,452	$119,227	$137,688	$133,683
MISC. STORES	$191,415	$175,065	$165,912	$184,198	$205,139	$180,990
RETAIL TOTAL	$1,454,389	$1,385,784	$1,358,956	$1,489,114	$1,452,801	$1,337,750

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

HOT SPRINGS

RETAIL SALES TAX COLLECTIONS

HOT SPRINGS

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$32,647	$37,239	$48,261	$55,884	$60,898	$78,225
GEN. MERCHANDISE	$23,572	$26,387	$31,437	$39,295	$49,118	$55,510
FOOD STORES	$87,977	$100,168	$122,111	$162,422	$192,638	$208,615
AUTO SERVICE	$22,261	$31,138	$36,377	$60,777	$75,871	$106,507
APPAREL	$15,186	$16,095	$19,275	$23,099	$27,233	$33,551
FURNITURE	$9,565	$14,436	$17,215	$22,306	$25,113	$21,293
RESTAURANTS	$37,617	$38,483	$46,779	$65,580	$73,480	$76,788
MISC. STORES	$39,128	$38,191	$43,923	$53,757	$66,261	$74,694
RETAIL TOTAL	$267,954	$302,138	$365,379	$483,121	$570,612	$655,183

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$83,743	$71,077	$88,623	$75,073	$84,417	$73,909
GEN. MERCHANDISE	$58,512	$61,231	$67,671	$60,878	$59,733	$48,745
FOOD STORES	$237,183	$249,062	$264,707	$277,025	$275,919	$272,472
AUTO SERVICE	$137,639	$113,886	$109,541	$111,128	$107,292	$91,991
APPAREL	$40,403	$46,414	$45,156	$43,613	$31,010	$28,252
FURNITURE	$24,919	$20,864	$13,871	$15,094	$15,162	$13,378
RESTAURANTS	$78,006	$73,858	$87,806	$104,653	$114,350	$99,502
MISC. STORES	$87,512	$93,953	$95,802	$103,487	$108,539	$111,694
RETAIL TOTAL	$747,917	$730,345	$773,177	$790,951	$796,422	$739,543

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

JOHNSON

RETAIL SALES TAX COLLECTIONS

JOHNSON

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$35,811	$44,915	$50,629	$63,732	$68,824	$94,463
GEN. MERCHANDISE	$26,730	$28,257	$26,245	$33,854	$31,079	$37,383
FOOD STORES	$93,530	$112,839	$119,233	$135,631	$162,630	$209,999
AUTO SERVICE	$58,643	$68,226	$62,884	$77,984	$107,583	$131,008
APPAREL	$18,530	$21,218	$23,581	$27,328	$31,822	$41,089
FURNITURE	$4,940	$7,442	$10,233	$13,177	$11,320	$20,179
RESTAURANTS	$55,732	$66,988	$70,286	$116,190	$127,818	$151,805
MISC. STORES	$45,828	$50,297	$58,562	$70,903	$76,590	$118,538
RETAIL TOTAL	$339,745	$400,181	$421,654	$538,799	$617,666	$804,464

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$98,673	$108,011	$123,201	$124,164	$128,773	$107,145
GEN. MERCHANDISE	$47,459	$60,409	$59,139	$63,290	$68,779	$67,860
FOOD STORES	$254,326	$294,949	$311,052	$316,291	$301,198	$304,499
AUTO SERVICE	$154,086	$143,556	$142,191	$133,249	$132,523	$122,164
APPAREL	$51,913	$56,306	$52,944	$51,391	$49,555	$42,877
FURNITURE	$19,795	$17,665	$19,513	$17,315	$21,324	$15,449
RESTAURANTS	$208,168	$235,021	$233,901	$225,557	$225,558	$224,253
MISC. STORES	$142,754	$151,389	$159,233	$147,367	$150,903	$148,006
RETAIL TOTAL	$977,174	$1,067,306	$1,101,174	$1,078,624	$1,078,613	$1,032,253

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

LARAMIE

RETAIL SALES TAX COLLECTIONS

LARAMIE

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$291,041	$319,947	$395,663	$600,322	$767,924	$770,655
GEN. MERCHANDISE	$777,397	$893,519	$910,329	$999,782	$1,440,223	$1,629,327
FOOD STORES	$866,769	$981,686	$1,048,817	$1,420,940	$1,823,968	$2,105,205
AUTO SERVICE	$468,460	$544,494	$620,603	$812,146	$1,109,128	$1,607,334
APPAREL	$254,865	$285,181	$317,382	$402,814	$499,635	$536,762
FURNITURE	$217,946	$249,122	$276,168	$385,306	$463,188	$478,136
RESTAURANTS	$524,595	$613,974	$679,081	$893,462	$1,193,709	$1,276,610
MISC. STORES	$392,701	$425,437	$473,293	$561,644	$725,624	$808,921
RETAIL TOTAL	$3,793,773	$4,313,360	$4,721,335	$6,076,416	$8,023,399	$9,212,950

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$728,158	$1,034,446	$827,777	$829,980	$839,667	$976,243
GEN. MERCHANDISE	$1,613,389	$1,693,682	$1,663,155	$1,628,557	$1,672,913	$1,980,548
FOOD STORES	$2,456,424	$2,469,883	$2,642,609	$2,943,042	$3,097,740	$3,280,239
AUTO SERVICE	$1,572,188	$1,387,733	$1,217,732	$1,324,164	$1,443,024	$1,609,992
APPAREL	$617,785	$770,886	$860,398	$881,094	$737,452	$823,392
FURNITURE	$488,548	$448,087	$482,492	$499,773	$453,582	$498,610
RESTAURANTS	$1,444,946	$1,547,844	$1,849,582	$1,908,419	$1,996,874	$2,222,660
MISC. STORES	$929,869	$1,097,763	$1,128,513	$1,482,648	$1,534,402	$1,767,350
RETAIL TOTAL	$9,851,307	$10,450,324	$10,672,258	$11,497,677	$11,775,654	$13,159,034

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

LINCOLN

RETAIL SALES TAX COLLECTIONS

LINCOLN

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$80,743	$79,289	$103,451	$116,622	$126,647	$151,625
GEN. MERCHANDISE	$56,168	$67,200	$69,951	$78,429	$87,516	$101,352
FOOD STORES	$135,587	$149,348	$182,127	$178,209	$200,696	$286,906
AUTO SERVICE	$76,101	$58,197	$62,853	$71,644	$98,785	$116,090
APPAREL	$9,949	$12,724	$15,026	$20,342	$26,329	$37,138
FURNITURE	$2,478	$5,862	$14,304	$18,638	$25,972	$25,280
RESTAURANTS	$57,930	$70,646	$92,206	$113,917	$134,014	$154,274
MISC. STORES	$58,890	$61,171	$63,106	$70,037	$75,656	$93,276
RETAIL TOTAL	$477,845	$504,437	$603,024	$667,836	$775,614	$965,941

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$186,910	$210,440	$179,552	$163,019	$158,634	$196,167
GEN. MERCHANDISE	$138,453	$139,064	$121,456	$121,106	$122,392	$120,942
FOOD STORES	$383,161	$471,254	$486,000	$488,833	$585,370	$647,928
AUTO SERVICE	$177,112	$227,763	$198,318	$205,596	$238,759	$202,469
APPAREL	$50,418	$59,341	$65,807	$60,444	$61,323	$75,286
FURNITURE	$21,150	$16,802	$23,260	$22,086	$35,519	$29,659
RESTAURANTS	$236,935	$359,410	$311,407	$250,961	$250,674	$383,025
MISC. STORES	$153,737	$165,225	$158,287	$153,319	$149,894	$170,971
RETAIL TOTAL	$1,347,876	$1,649,299	$1,544,087	$1,465,364	$1,602,565	$1,826,447

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

NATRONA

RETAIL SALES TAX COLLECTIONS

NATRONA

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$381,985	$610,107	$893,183	$1,216,327	$1,751,686	$1,998,148
GEN. MERCHANDISE	$957,051	$1,302,511	$1,437,726	$1,558,768	$1,836,124	$1,902,159
FOOD STORES	$1,253,618	$1,688,603	$1,928,154	$2,298,300	$2,687,046	$3,074,291
AUTO SERVICE	$788,888	$1,066,355	$1,255,286	$1,456,900	$1,862,418	$2,153,394
APPAREL	$259,892	$353,256	$407,729	$487,771	$535,457	$602,150
FURNITURE	$337,090	$506,650	$595,328	$778,914	$950,402	$1,072,312
RESTAURANTS	$583,256	$818,261	$946,155	$1,150,785	$1,384,177	$1,481,145
MISC. STORES	$593,439	$698,710	$836,796	$1,028,197	$1,270,855	$1,508,409
RETAIL TOTAL	$5,155,220	$7,044,454	$8,300,357	$9,975,962	$12,278,167	$13,792,008

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$1,884,540	$1,588,798	$1,429,398	$1,247,018	$1,219,412	$1,044,915
GEN. MERCHANDISE	$1,904,989	$1,977,469	$2,078,122	$2,176,137	$2,206,540	$2,255,939
FOOD STORES	$3,618,477	$3,934,158	$3,931,522	$3,772,469	$3,859,051	$3,683,001
AUTO SERVICE	$2,085,639	$2,275,280	$1,631,892	$1,815,623	$1,764,623	$1,521,332
APPAREL	$706,170	$739,450	$726,242	$803,790	$742,788	$698,850
FURNITURE	$1,022,486	$1,103,159	$966,323	$857,203	$795,556	$700,751
RESTAURANTS	$1,731,631	$1,916,357	$1,854,484	$1,773,494	$1,765,589	$1,699,731
MISC. STORES	$1,721,556	$1,936,219	$1,611,973	$1,546,574	$1,627,131	$1,691,018
RETAIL TOTAL	$14,675,488	$15,471,090	$14,230,156	$13,992,308	$13,980,690	$13,295,537

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

NIOBRARA

RETAIL SALES TAX COLLECTIONS

NIOBRARA

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$26,843	$24,552	$34,877	$27,402	$27,558	$28,898
GEN. MERCHANDISE	$11,837	$11,772	$13,674	$17,440	$21,298	$23,871
FOOD STORES	$43,005	$52,732	$68,151	$83,928	$98,574	$108,704
AUTO SERVICE	$13,131	$13,471	$16,925	$20,562	$24,934	$24,955
APPAREL	$10,156	$12,463	$14,052	$15,573	$16,300	$17,265
FURNITURE	$384	$709	$1,748	$2,547	$2,332	$3,366
RESTAURANTS	$28,276	$33,583	$39,493	$43,862	$51,270	$54,303
MISC. STORES	$39,704	$43,718	$41,837	$46,358	$52,844	$72,546
RETAIL TOTAL	$173,337	$192,999	$230,758	$257,673	$295,109	$333,908

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$16,948	$14,435	$15,995	$19,240	$26,426	$26,429
GEN. MERCHANDISE	$24,505	$23,219	$22,637	$21,464	$20,488	$10,766
FOOD STORES	$116,480	$121,780	$119,769	$132,262	$126,380	$115,144
AUTO SERVICE	$28,798	$38,327	$42,105	$57,528	$64,795	$59,342
APPAREL	$18,968	$20,349	$16,962	$15,842	$7,422	$2,021
FURNITURE	$7,457	$20,183	$16,921	$14,544	$12,407	$7,188
RESTAURANTS	$66,329	$91,435	$83,513	$100,567	$78,507	$61,795
MISC. STORES	$98,804	$79,644	$63,680	$67,956	$48,743	$46,226
RETAIL TOTAL	$378,289	$409,372	$381,582	$429,403	$385,168	$328,911

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

PARK

RETAIL SALES TAX COLLECTIONS

PARK

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$244,382	$271,442	$269,670	$283,543	$314,061	$370,223
GEN. MERCHANDISE	$257,141	$310,936	$324,413	$334,417	$386,665	$397,837
FOOD STORES	$318,072	$373,063	$411,822	$461,901	$547,553	$582,179
AUTO SERVICE	$106,636	$114,694	$128,421	$145,491	$188,970	$253,833
APPAREL	$44,802	$47,578	$79,655	$90,852	$107,962	$111,472
FURNITURE	$38,093	$51,638	$63,487	$62,039	$73,509	$96,729
RESTAURANTS	$137,504	$159,402	$180,361	$198,395	$233,682	$282,483
MISC. STORES	$230,212	$248,168	$270,298	$318,936	$335,035	$379,456
RETAIL TOTAL	$1,376,841	$1,576,921	$1,728,126	$1,895,573	$2,187,438	$2,474,212

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$426,964	$380,046	$377,062	$451,440	$462,062	$422,049
GEN. MERCHANDISE	$444,026	$546,858	$575,261	$621,491	$667,291	$675,942
FOOD STORES	$668,167	$714,688	$763,677	$686,231	$508,512	$520,972
AUTO SERVICE	$321,313	$436,036	$411,740	$330,447	$274,817	$214,691
APPAREL	$124,446	$127,732	$126,734	$124,253	$121,925	$121,709
FURNITURE	$115,405	$111,327	$99,345	$106,282	$98,892	$83,409
RESTAURANTS	$723,391	$840,501	$899,706	$966,578	$946,958	$950,990
MISC. STORES	$462,018	$490,703	$473,240	$592,079	$841,910	$763,987
RETAIL TOTAL	$3,285,730	$3,647,891	$3,726,765	$3,878,801	$3,922,367	$3,753,740

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

PLATTE

RETAIL SALES TAX COLLECTIONS

PLATTE

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$105,491	$144,058	$190,044	$249,734	$322,611	$335,395
GEN. MERCHANDISE	$35,838	$39,457	$50,824	$71,515	$113,372	$118,820
FOOD STORES	$110,013	$140,299	$178,888	$273,311	$332,720	$412,903
AUTO SERVICE	$30,540	$42,363	$88,756	$147,610	$187,482	$127,992
APPAREL	$12,998	$13,608	$21,965	$33,333	$39,262	$44,025
FURNITURE	$8,435	$11,302	$18,362	$25,736	$41,502	$40,446
RESTAURANTS	$71,338	$83,051	$103,263	$162,747	$193,745	$225,698
MISC. STORES	$60,455	$65,488	$76,344	$98,453	$126,642	$177,937
RETAIL TOTAL	$435,107	$539,625	$728,444	$1,062,439	$1,357,335	$1,483,214

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$376,610	$218,330	$166,239	$212,486	$184,746	$196,548
GEN. MERCHANDISE	$136,180	$90,259	$72,511	$68,845	$74,436	$64,677
FOOD STORES	$452,223	$343,123	$296,134	$294,917	$289,171	$282,762
AUTO SERVICE	$128,835	$85,833	$80,828	$90,844	$94,975	$99,072
APPAREL	$51,797	$37,236	$31,196	$29,903	$25,896	$19,853
FURNITURE	$44,163	$36,910	$29,000	$23,299	$21,461	$22,743
RESTAURANTS	$239,685	$165,224	$156,007	$145,022	$149,192	$146,210
MISC. STORES	$183,682	$135,399	$103,665	$113,826	$105,947	$93,708
RETAIL TOTAL	$1,613,175	$1,112,314	$935,580	$979,142	$945,824	$925,573

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

SHERIDAN RETAIL SALES TAX COLLECTIONS SHERIDAN

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$183,183	$236,255	$287,580	$341,658	$462,505	$453,128
GEN. MERCHANDISE	$256,743	$279,826	$370,723	$408,303	$527,247	$619,817
FOOD STORES	$337,746	$402,983	$454,015	$532,088	$704,874	$940,367
AUTO SERVICE	$132,893	$191,392	$208,583	$272,447	$331,100	$470,236
APPAREL	$54,198	$65,562	$67,253	$80,215	$99,398	$121,132
FURNITURE	$50,556	$79,661	$109,653	$135,900	$168,056	$196,752
RESTAURANTS	$181,992	$230,260	$250,467	$303,205	$385,194	$499,673
MISC. STORES	$226,861	$242,250	$261,894	$289,728	$337,722	$444,012
RETAIL TOTAL	$1,424,171	$1,728,187	$2,010,170	$2,363,544	$3,016,096	$3,745,117

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$421,055	$450,071	$450,764	$519,902	$494,146	$318,074
GEN. MERCHANDISE	$790,100	$699,915	$617,457	$639,910	$664,881	$479,808
FOOD STORES	$1,139,343	$1,163,204	$1,263,760	$1,279,802	$1,325,270	$968,806
AUTO SERVICE	$516,957	$503,613	$392,790	$405,029	$418,102	$328,567
APPAREL	$124,745	$131,602	$174,755	$179,816	$160,994	$128,210
FURNITURE	$235,191	$246,688	$252,112	$286,532	$247,605	$177,235
RESTAURANTS	$575,846	$603,813	$682,458	$731,590	$735,491	$565,932
MISC. STORES	$492,814	$512,108	$515,719	$491,700	$478,638	$362,063
RETAIL TOTAL	$4,296,051	$4,311,014	$4,349,815	$4,534,281	$4,525,127	$3,328,695

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

SUBLETTE

RETAIL SALES TAX COLLECTIONS

SUBLETTE

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$32,582	$40,836	$40,253	$41,064	$59,924	$84,416
GEN. MERCHANDISE	$22,641	$13,494	$57,056	$61,096	$71,922	$55,276
FOOD STORES	$55,996	$75,838	$42,994	$49,257	$60,033	$98,852
AUTO SERVICE	$72,332	$97,754	$109,814	$47,534	$40,830	$38,232
APPAREL	$4,307	$4,600	$4,816	$5,796	$3,340	$6,178
FURNITURE	$13,886	$12,829	$13,813	$15,133	$18,885	$23,426
RESTAURANTS	$31,781	$41,170	$47,240	$60,569	$63,687	$71,944
MISC. STORES	$35,822	$38,484	$39,171	$42,302	$41,802	$44,326
RETAIL TOTAL	$269,546	$325,005	$355,156	$322,751	$360,425	$422,650

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$85,650	$85,176	$72,895	$71,105	$82,125	$92,275
GEN. MERCHANDISE	$6,072	$13,364	$16,632	$15,895	$14,107	$19,737
FOOD STORES	$170,399	$206,905	$205,189	$188,962	$216,742	$242,452
AUTO SERVICE	$47,799	$73,683	$52,396	$29,129	$35,894	$73,287
APPAREL	$22,587	$23,021	$21,194	$20,791	$25,882	$36,979
FURNITURE	$27,832	$30,117	$20,162	$15,673	$12,921	$12,625
RESTAURANTS	$88,930	$103,066	$95,925	$98,865	$116,063	$150,465
MISC. STORES	$50,406	$57,688	$53,060	$69,086	$77,086	$105,792
RETAIL TOTAL	$499,675	$593,020	$537,453	$509,506	$580,820	$733,612

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

SWEETWATER — RETAIL SALES TAX COLLECTIONS — SWEETWATER

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$192,528	$213,940	$280,001	$261,712	$324,130	$364,722
GEN. MERCHANDISE	$537,264	$621,925	$665,182	$695,812	$756,432	$918,479
FOOD STORES	$835,530	$934,178	$1,076,741	$1,162,089	$1,416,705	$1,721,414
AUTO SERVICE	$440,758	$440,045	$410,407	$604,747	$719,282	$911,437
APPAREL	$113,225	$117,537	$162,113	$197,087	$256,986	$294,159
FURNITURE	$141,120	$160,827	$213,766	$223,156	$263,884	$306,413
RESTAURANTS	$402,665	$449,212	$473,092	$571,014	$670,812	$744,580
MISC. STORES	$303,786	$321,234	$383,991	$508,035	$700,789	$845,514
RETAIL TOTAL	$2,966,876	$3,258,897	$3,665,291	$4,223,653	$5,109,018	$6,106,718

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$478,207	$451,504	$382,203	$362,124	$419,548	$429,817
GEN. MERCHANDISE	$968,179	$1,112,157	$1,028,988	$1,004,326	$1,067,197	$1,236,335
FOOD STORES	$1,995,253	$2,257,607	$2,228,551	$2,102,226	$2,186,892	$2,553,330
AUTO SERVICE	$1,081,109	$985,108	$837,361	$794,042	$815,918	$869,760
APPAREL	$354,872	$412,776	$429,884	$253,521	$305,893	$356,873
FURNITURE	$322,412	$319,577	$297,250	$285,831	$266,506	$324,202
RESTAURANTS	$891,406	$1,016,827	$895,074	$864,968	$927,755	$1,105,335
MISC. STORES	$1,178,473	$1,357,463	$1,179,580	$938,388	$939,491	$1,043,405
RETAIL TOTAL	$7,269,911	$7,913,019	$7,278,891	$6,605,426	$6,929,200	$7,919,057

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

TETON

RETAIL SALES TAX COLLECTIONS

TETON

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$94,255	$115,642	$190,400	$245,702	$283,388	$263,931
GEN. MERCHANDISE	$178,979	$220,571	$257,479	$309,283	$377,458	$329,104
FOOD STORES	$199,618	$237,490	$274,885	$339,774	$421,980	$449,012
AUTO SERVICE	$79,355	$92,100	$102,168	$118,427	$138,352	$149,172
APPAREL	$25,233	$27,688	$36,328	$53,051	$81,354	$95,963
FURNITURE	$64,498	$78,391	$94,718	$85,898	$96,388	$133,054
RESTAURANTS	$320,707	$398,857	$403,822	$499,288	$599,539	$622,728
MISC. STORES	$265,240	$333,144	$414,932	$444,792	$538,094	$577,144
RETAIL TOTAL	$1,227,883	$1,503,883	$1,774,732	$2,096,215	$2,536,553	$2,620,107

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$309,855	$364,414	$352,428	$348,165	$295,473	$304,168
GEN. MERCHANDISE	$372,768	$434,517	$448,962	$484,275	$535,065	$605,534
FOOD STORES	$592,417	$697,936	$726,415	$729,946	$732,526	$832,783
AUTO SERVICE	$155,420	$185,051	$213,802	$186,090	$164,954	$160,529
APPAREL	$111,412	$127,451	$122,311	$166,881	$163,625	$244,680
FURNITURE	$126,410	$140,220	$113,622	$162,100	$121,804	$135,157
RESTAURANTS	$850,707	$900,411	$946,639	$1,031,876	$1,096,467	$1,116,154
MISC. STORES	$724,650	$894,688	$885,038	$896,112	$928,704	$1,018,120
RETAIL TOTAL	$3,243,639	$3,744,688	$3,809,217	$4,005,445	$4,038,618	$4,417,125

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$40,842	$45,550	$64,876	$79,231	$84,993	$121,524
GEN. MERCHANDISE	$65,325	$73,207	$109,677	$128,909	$161,695	$184,445
FOOD STORES	$133,663	$158,368	$236,600	$271,012	$349,320	$446,000
AUTO SERVICE	$87,428	$87,510	$147,059	$189,980	$219,344	$384,555
APPAREL	$19,782	$21,231	$28,447	$20,879	$22,539	$30,545
FURNITURE	$364	$291	$440	$968	$3,135	$3,866
RESTAURANTS	$87,395	$101,973	$140,482	$164,607	$175,971	$219,813
MISC. STORES	$45,370	$49,094	$104,316	$137,995	$182,789	$238,808
RETAIL TOTAL	$480,170	$537,223	$831,896	$993,581	$1,199,786	$1,629,556

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$249,727	$384,976	$382,087	$364,450	$352,328	$252,233
GEN. MERCHANDISE	$218,869	$266,456	$292,457	$268,271	$272,599	$400,063
FOOD STORES	$591,834	$870,288	$1,202,630	$1,235,073	$1,199,954	$1,173,794
AUTO SERVICE	$684,332	$991,564	$659,448	$539,326	$527,354	$486,146
APPAREL	$61,928	$118,182	$148,146	$122,365	$137,795	$127,390
FURNITURE	$20,588	$31,460	$55,725	$51,265	$49,388	$117,607
RESTAURANTS	$346,921	$499,331	$561,523	$527,402	$526,184	$437,733
MISC. STORES	$359,258	$437,786	$427,320	$399,584	$517,966	$438,913
RETAIL TOTAL	$2,533,457	$3,600,043	$3,729,336	$3,507,736	$3,583,568	$3,435,879

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

WASHAKIE

RETAIL SALES TAX COLLECTIONS

WASHAKIE

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$130,360	$185,897	$173,055	$190,836	$250,939	$269,918
GEN. MERCHANDISE	$95,807	$106,410	$125,296	$146,063	$170,193	$171,406
FOOD STORES	$122,782	$152,110	$176,220	$206,432	$245,493	$265,736
AUTO SERVICE	$64,462	$77,280	$84,050	$86,759	$137,825	$199,003
APPAREL	$35,580	$41,898	$45,539	$41,217	$40,691	$44,043
FURNITURE	$22,612	$25,803	$22,743	$22,166	$27,191	$39,819
RESTAURANTS	$59,043	$71,554	$78,281	$86,131	$98,301	$112,944
MISC. STORES	$68,298	$71,421	$90,893	$96,166	$107,344	$128,760
RETAIL TOTAL	$598,944	$732,373	$796,077	$875,771	$1,077,977	$1,231,629

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$309,821	$305,416	$226,013	$254,813	$248,576	$214,357
GEN. MERCHANDISE	$190,549	$207,238	$212,118	$200,261	$215,129	$207,369
FOOD STORES	$308,725	$332,063	$319,542	$332,008	$323,024	$330,947
AUTO SERVICE	$287,202	$198,622	$113,607	$123,212	$116,461	$118,642
APPAREL	$48,949	$52,057	$51,622	$49,595	$46,089	$42,542
FURNITURE	$74,878	$75,384	$65,859	$57,513	$44,842	$44,645
RESTAURANTS	$102,201	$101,409	$97,783	$99,663	$106,823	$110,552
MISC. STORES	$158,108	$186,326	$178,818	$177,794	$169,456	$158,488
RETAIL TOTAL	$1,480,433	$1,458,515	$1,265,362	$1,294,859	$1,270,400	$1,227,542

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

WESTON

RETAIL SALES TAX COLLECTIONS

WESTON

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$40,652	$59,451	$71,604	$73,016	$94,741	$105,005
GEN. MERCHANDISE	$50,099	$72,586	$105,975	$100,668	$120,862	$116,042
FOOD STORES	$107,361	$157,302	$188,413	$213,387	$256,642	$284,539
AUTO SERVICE	$47,846	$70,559	$86,142	$123,598	$174,959	$157,578
APPAREL	$10,505	$15,079	$19,513	$22,299	$24,563	$29,424
FURNITURE	$4,261	$8,453	$10,925	$9,185	$12,397	$13,032
RESTAURANTS	$44,419	$68,162	$88,859	$94,290	$101,781	$98,242
MISC. STORES	$42,213	$62,238	$81,852	$87,270	$108,728	$108,660
RETAIL TOTAL	$347,356	$513,830	$653,283	$723,542	$894,674	$912,522

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$103,435	$88,621	$89,258	$85,353	$75,160	$71,128
GEN. MERCHANDISE	$121,439	$138,556	$131,980	$139,143	$143,738	$139,825
FOOD STORES	$312,171	$340,828	$346,864	$359,708	$358,368	$359,434
AUTO SERVICE	$162,070	$207,097	$174,363	$172,194	$153,122	$140,411
APPAREL	$25,227	$22,634	$19,642	$20,308	$17,304	$8,120
FURNITURE	$19,030	$23,967	$22,418	$20,026	$23,054	$19,572
RESTAURANTS	$115,907	$117,995	$121,268	$117,891	$110,662	$104,189
MISC. STORES	$152,413	$158,410	$156,587	$162,203	$151,311	$135,093
RETAIL TOTAL	$1,011,692	$1,098,108	$1,062,380	$1,076,826	$1,032,719	$977,772

NOTE: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

OUT OF STATE

RETAIL SALES TAX COLLECTIONS

OUT OF STATE

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	$172,388	$236,745	$256,588	$440,128	$510,022	$548,142
GEN. MERCHANDISE	$59,271	$70,113	$58,952	$96,443	$133,361	$166,129
FOOD STORES	$17,574	$27,905	$29,382	$34,348	$45,701	$55,133
AUTO SERVICE	$52,343	$87,960	$80,989	$110,296	$142,026	$198,228
APPAREL	$5,316	$4,751	$4,188	$8,035	$10,824	$13,777
FURNITURE	$54,329	$66,232	$85,617	$146,511	$189,429	$189,456
RESTAURANTS	$4,040	$5,644	$6,957	$5,000	$15,168	$24,517
MISC. STORES	$79,891	$148,073	$142,584	$204,793	$295,226	$392,771
RETAIL TOTAL	$445,152	$647,423	$665,256	$1,045,555	$1,341,756	$1,588,153

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	$602,702	$664,227	$531,791	$371,185	$387,815	$377,890
GEN. MERCHANDISE	$221,055	$314,208	$271,800	$245,380	$245,984	$323,879
FOOD STORES	$69,868	$91,493	$113,134	$161,906	$177,918	$301,912
AUTO SERVICE	$349,943	$299,414	$334,625	$123,529	$153,336	$162,222
APPAREL	$18,933	$14,115	$12,109	$10,136	$9,578	$19,025
FURNITURE	$229,185	$232,597	$198,388	$133,020	$187,817	$211,284
RESTAURANTS	$20,222	$47,783	$19,374	$36,388	$29,598	$33,621
MISC. STORES	$599,466	$573,056	$433,980	$577,421	$507,138	$488,858
RETAIL TOTAL	$2,111,374	$2,236,893	$1,915,201	$1,658,965	$1,699,184	$1,918,691

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

CONSOLIDATED

RETAIL SALES TAX COLLECTIONS

CONSOLIDATED

RETAIL SECTOR	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80
BLDG. & HARDWARE	-	-	-	-	-	($644)
GEN. MERCHANDISE	-	-	-	-	-	($1,642)
FOOD STORES	-	-	-	-	-	($6,712)
AUTO SERVICE	-	-	-	-	-	($4,738)
APPAREL	-	-	-	-	-	($3,041)
FURNITURE	-	-	-	-	-	($670)
RESTAURANTS	-	-	-	-	-	($262)
MISC. STORES	-	-	-	-	-	($256)
	-	-	-	-	-	
RETAIL TOTAL	-	-	-	-	-	($17,965)

RETAIL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
BLDG. & HARDWARE	($511)	($21)	($2,010)	($214)	($324)	-
GEN. MERCHANDISE	($7,058)	($2,623)	($4,281)	$224	$0	-
FOOD STORES	$262	($1,122)	($356)	($879)	($1,070)	-
AUTO SERVICE	($8,387)	($9,157)	($3,880)	($1,580)	($955)	-
APPAREL	($6,200)	$5,691	($2,542)	($1,721)	($70)	-
FURNITURE	($179)	$723	$423	($38)	$0	-
RESTAURANTS	($1,143)	($11,140)	($6,700)	($12,400)	($71,158)	-
MISC. STORES	($274)	($3,011)	($6,803)	($2,699)	($12,684)	-
						-
RETAIL TOTAL	($23,490)	($20,660)	($26,149)	($19,307)	($86,261)	-

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

SECTION IV

USE TAX COLLECTIONS
SUMMARY TABLES AND CHARTS

SUMMARY OF USE TAX COLLECTIONS

Total State use tax collections for the past six years have been summarized in this section. As shown in Figure 5, total use tax collections reached the highest level in 1982, at $58.7 million. The 1986 State use tax collections were up nearly $10.6 million or 31 percent from fiscal year 1985, representing the first increase in this revenue source since 1982. The three counties mainly responsible for this substantial hike are Sublette, Lincoln, and Sweetwater which experienced increases of 1,141, 259, and 90 percent respectively, from fiscal 1985. Seven other counties showed increases while the remaining 13 counties, along with out of state collections, showed decreases from the previous year.

FIGURE 5

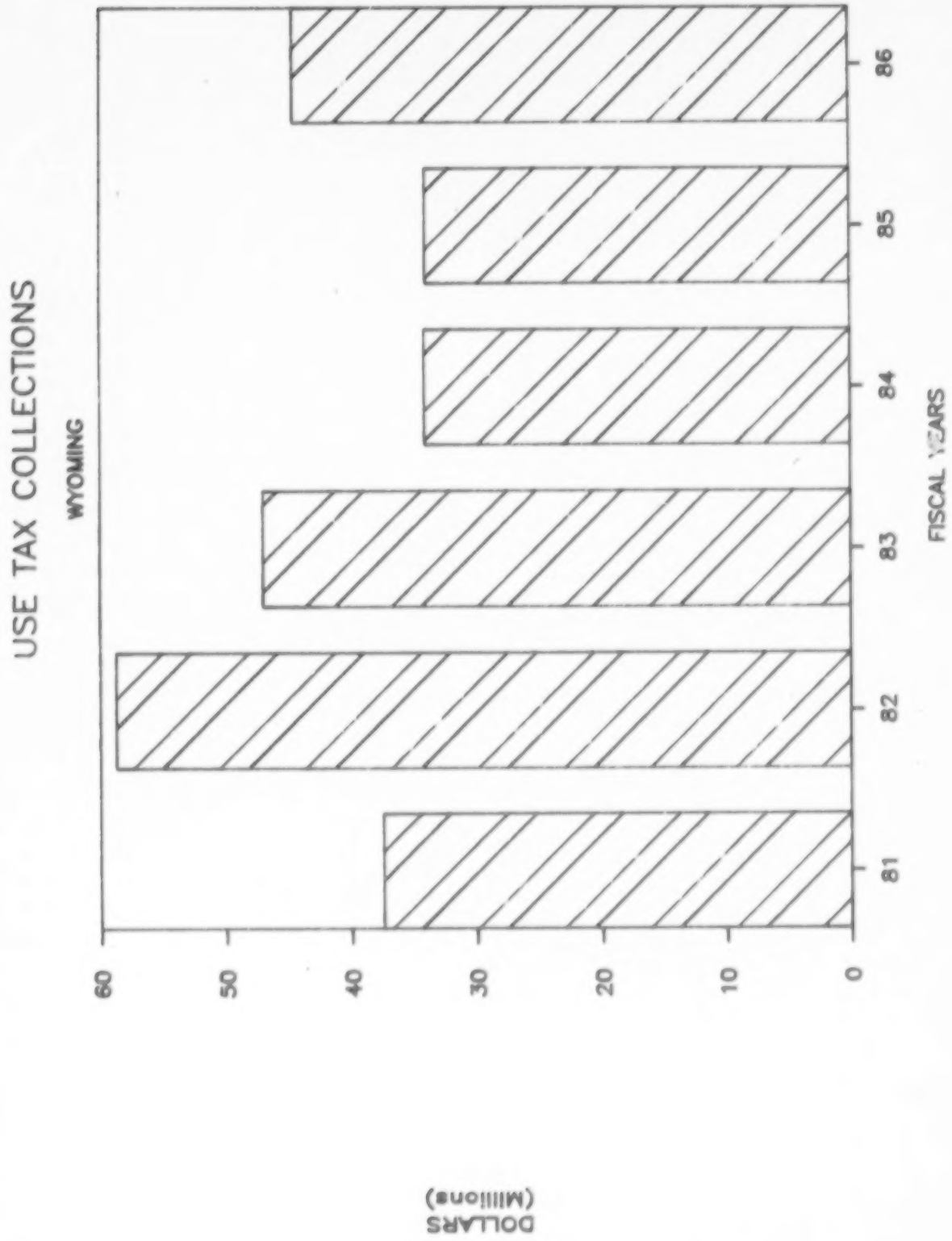

USE TAX COLLECTIONS
WYOMING
DOLLARS
(Millions)
60
50
40
30
20
10
0
81
82
83
84
85
86
FISCAL YEARS

TABLE 8

USE TAX COLLECTIONS BY COUNTIES

COUNTY	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
ALBANY	$731,819	$747,263	$621,965	$566,882	$492,292	$407,185
BIG HORN	$222,169	$276,225	$201,573	$316,640	$257,364	$231,573
CAMPBELL	$2,592,081	$5,157,254	$4,076,657	$4,870,987	$5,167,251	$3,914,179
CARBON	$1,869,449	$1,956,852	$1,422,364	$1,001,853	$1,139,154	$1,245,711
CONVERSE	$573,810	$1,177,852	$630,605	$710,372	$599,692	$566,717
CROOK	$167,485	$297,571	$286,387	$349,738	$376,716	$257,475
FREMONT	$1,392,970	$1,142,511	$611,595	$1,377,888	$501,349	$450,290
GOSHEN	$246,745	$290,543	$226,522	$445,563	$532,857	$325,584
HOT SPRINGS	$107,763	$141,294	$134,790	$114,114	$140,060	$130,561
JOHNSON	$77,038	$82,159	$106,441	$145,255	$151,544	$142,006
LARAMIE	$1,361,028	$1,585,903	$1,587,513	$1,970,833	$2,463,039	$2,601,549
LINCOLN	$971,072	$1,025,940	$1,147,934	$1,401,251	$2,766,749	$9,929,891
NATRONA	$2,773,223	$3,798,943	$2,351,435	$2,420,969	$1,930,036	$1,740,854
NIOBRARA	$49,878	$52,845	$52,018	$368,047	$324,191	$390,310
PARK	$766,733	$782,914	$735,624	$782,246	$727,677	$739,893
PLATTE	$611,359	$563,818	$1,141,322	$537,852	$473,008	$275,835
SHERIDAN	$465,211	$588,156	$694,880	$1,079,038	$734,046	$373,805
SUBLETTE	$133,298	$163,416	$116,682	$184,780	$505,157	$6,268,508
SWEETWATER	$5,305,037	$6,876,309	$5,530,454	$2,980,584	$3,275,967	$6,218,791
TETON	$316,985	$398,292	$424,490	$429,571	$508,455	$578,565
UINTA	$1,087,525	$3,215,544	$3,170,102	$2,110,876	$2,309,839	$1,854,413
WASHAKIE	$336,672	$301,139	$166,698	$226,166	$222,927	$212,724
WESTON	$309,448	$309,200	$308,520	$337,890	$271,380	$297,953
OUT OF STATE	$15,021,967	$27,810,648	$21,268,957	$9,406,992	$8,155,590	$5,402,274
CONS.	-	-	-	-	-	-
STATE OF WYOMING	$37,490,792	$58,742,612	$47,015,531	$34,136,409	$34,026,366	$44,576,670

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

TABLE 9

COUNTY USE TAX COLLECTIONS AS A PERCENT OF STATE TOTAL

COUNTY	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
ALBANY	2%	1%	1%	2%	1%	1%
BIG HORN	1%	0%	0%	1%	1%	1%
CAMPBELL	7%	9%	9%	14%	15%	9%
CARBON	5%	3%	3%	3%	3%	3%
CONVERSE	2%	2%	1%	2%	2%	1%
CROOK	0%	1%	1%	1%	1%	1%
FREMONT	4%	2%	1%	4%	1%	1%
GOSHEN	1%	0%	0%	1%	2%	1%
HOT SPRINGS	0%	0%	0%	0%	0%	0%
JOHNSON	0%	0%	0%	0%	0%	0%
LARAMIE	4%	3%	3%	6%	7%	6%
LINCOLN	3%	2%	2%	4%	8%	22%
NATRONA	7%	6%	5%	7%	6%	4%
NIOBRARA	0%	0%	0%	1%	1%	1%
PARK	2%	1%	2%	2%	2%	2%
PLATTE	2%	1%	2%	2%	1%	1%
SHERIDAN	1%	1%	1%	3%	2%	1%
SUBLETTE	0%	0%	0%	1%	1%	14%
SWEETWATER	14%	12%	12%	9%	10%	14%
TETON	1%	1%	1%	1%	1%	1%
UINTA	3%	5%	7%	6%	7%	4%
WASHAKIE	1%	1%	0%	1%	1%	0%
WESTON	1%	1%	1%	1%	1%	1%
OUT OF STATE CONS.	40%	47%	45%	28%	24%	12%
STATE OF WYOMING	100%	100%	100%	100%	100%	100%

SECTION V

USE TAX COLLECTIONS BY COUNTY, BY MAJOR INDUSTRIAL SECTOR

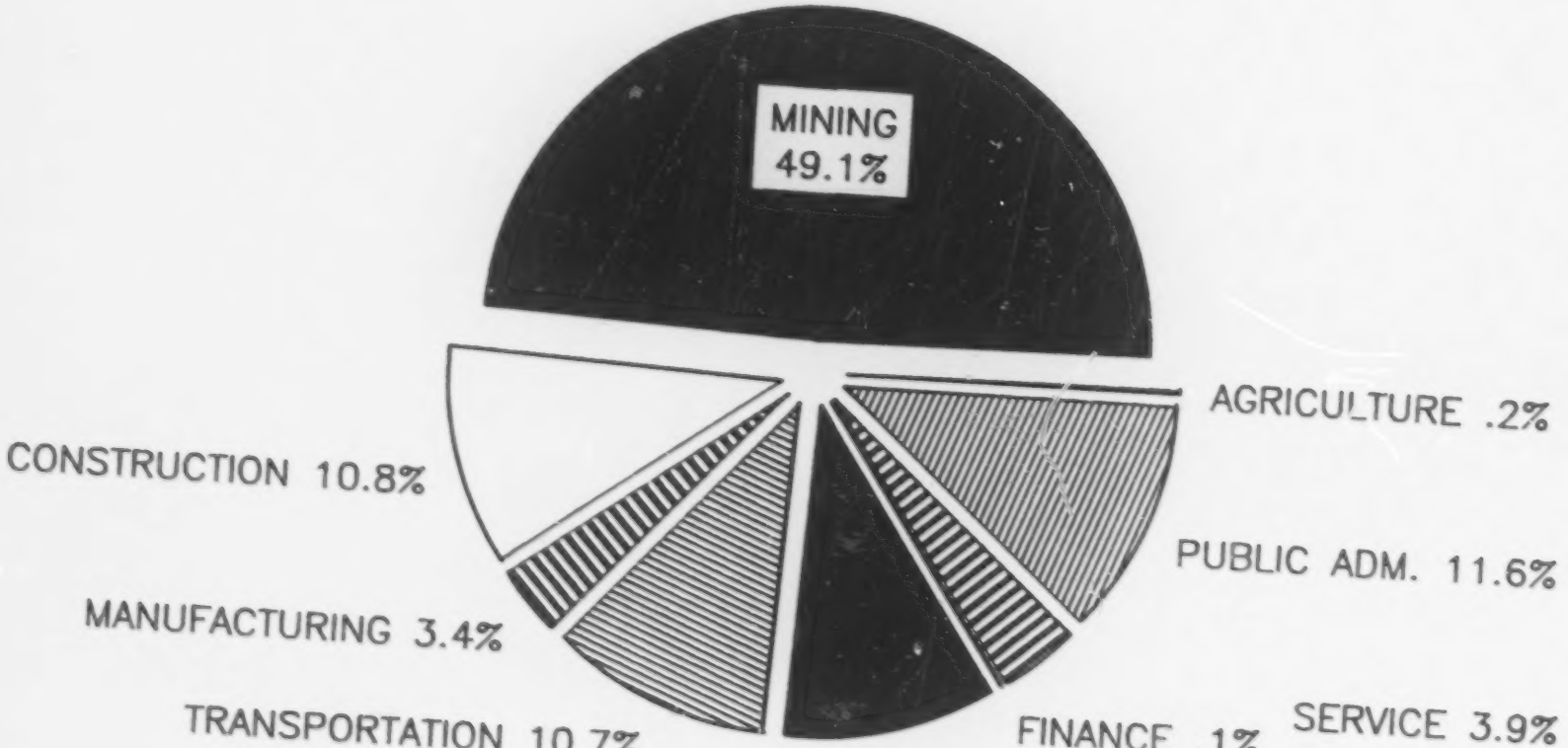
USE TAX COLLECTIONS BY MAJOR INDUSTRIAL SECTORS

This section contains the state and county use tax collections by major industrial sectors. Definitions can be found in the glossary.

State use tax collections increased 31 percent from fiscal year 1985 to 1986. The Mining sector recorded the most significant increase from fiscal 1985, of 109 percent. Two other sectors, Services and Construction also showed substantial increases of 59 and 27 percent respectively, over fiscal 1985. Six sectors experienced declines in use tax collections from fiscal 1985 to 1986. The largest decline was felt in the Wholesale and Retail Trade sectors (grouped together, -30%) followed by Agriculture (-24%), Manufacturing (-22%), Finance (-9%), Transportation (-1%), and Public Administration (-1%).

Figure 6 shows each of the industrial sectors as a percent of total use tax collections for FY86.

USE TAX COLLECTIONS
BY MAJOR INDUSTRIAL SECTORS
FISCAL YEAR 1986



WYOMING

FIGURE 6

WYOMING — USE TAX COLLECTIONS — WYOMING

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$47,493	$57,750	$75,396	$84,890	$98,111	$74,988
MINING	$8,424,479	$12,367,670	$8,994,629	$9,251,047	$10,471,809	$21,889,789
CONSTRUCTION	$6,032,659	$12,631,555	$6,608,413	$3,968,750	$3,784,430	$4,792,649
MANUFACTURING	$1,413,460	$3,542,059	$3,274,349	$2,571,010	$1,946,272	$1,522,434
TRANSPORTATION	$5,163,526	$7,227,378	$13,241,913	$4,773,187	$4,844,878	$4,775,760
WHSL. & RET. TRADE	$9,656,288	$14,181,055	$8,932,658	$7,498,082	$6,531,036	$4,589,410
FINANCE	$87,647	$223,664	$141,064	$57,642	$54,296	$49,432
SERVICE	$1,397,149	$1,991,842	$1,286,786	$1,111,482	$1,087,529	$1,729,768
PUBLIC ADM	$5,268,083	$6,519,632	$4,460,335	$4,820,309	$5,207,997	$5,152,400
TOTAL	$37,490,792	$58,742,612	$47,015,551	$34,136,409	$34,026,366	$44,576,670

ALBANY — USE TAX COLLECTIONS — ALBANY

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$842	$856	$765	$396	$749	$372
MINING	$4,412	$4,950	$2,209	$3,138	$4,233	$6,071
CONSTRUCTION	$59,030	$29,910	$128,349	$182,697	$99,321	$46,142
MANUFACTURING	$89,036	$59,662	$37,651	$29,401	$27,260	$19,740
TRANSPORTATION	$239,325	$257,474	$132,218	$84,279	$124,506	$112,115
WHSL. & RET. TRADE	$181,605	$234,555	$136,815	$75,692	$50,342	$44,379
FINANCE	$1,473	$1,416	$1,145	$979	$910	$1,806
SERVICE	$6,885	$32,330	$35,406	$25,980	$15,457	$14,455
PUBLIC ADM	$149,206	$126,105	$147,402	$164,317	$169,565	$162,102
TOTAL	$731,819	$747,263	$621,965	$566,882	$492,292	$407,185

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

BIG HORN — USE TAX COLLECTIONS — BIG HORN

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$2,783	$4,066	$4,698	$4,152	$5,309	$7,561
MINING	$34,012	$47,205	$36,060	$123,081	$54,973	$48,332
CONSTRUCTION	$11,653	$22,055	$18,536	$46,932	$29,827	$29,499
MANUFACTURING	$29,270	$26,993	$21,039	$11,977	$9,559	$22,767
TRANSPORTATION	$38,021	$59,949	$19,892	$13,076	$47,901	$18,483
WHSL. & RET. TRADE	$20,187	$33,567	$18,080	$30,150	$22,888	$16,596
FINANCE	$30	$1	$0	$0	$0	$0
SERVICE	$683	$331	$5,176	$260	$93	$517
PUBLIC ADM	$85,527	$82,053	$78,088	$87,007	$86,808	$87,815
TOTAL	$222,169	$276,225	$201,573	$316,640	$257,364	$231,573

CAMPBELL — USE TAX COLLECTIONS — CAMPBELL

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$287	$1,413	$1,481	$2,316	$1,170	$2,184
MINING	$978,289	$2,106,622	$2,453,271	$3,468,849	$3,553,371	$1,966,558
CONSTRUCTION	$59,331	$712,237	$505,295	$202,957	$281,818	$522,422
MANUFACTURING	$103,607	$316,609	$100,163	$239,336	$252,694	$62,934
TRANSPORTATION	$209,576	$390,681	$88,792	$155,041	$230,122	$605,836
WHSL. & RET. TRADE	$403,659	$637,338	$321,480	$266,788	$229,909	$264,148
FINANCE	$70	$149	$176	$176	$95	$711
SERVICE	$350,085	$299,827	$138,018	$57,167	$48,756	$20,129
PUBLIC ADM	$487,169	$692,371	$467,975	$478,351	$569,308	$469,248
TOTAL	$2,592,081	$5,157,254	$4,076,657	$4,870,987	$5,167,251	$3,914,179

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

CARBON — USE TAX COLLECTIONS — CARBON

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$540	$0	$0	$0	$184	$3,614
MINING	$773,238	$936,575	$589,653	$470,977	$500,294	$195,143
CONSTRUCTION	$95,572	$49,497	$51,356	$100,435	$67,588	$116,784
MANUFACTURING	$10,947	$87,552	$7,825	$9,999	$10,601	$20,187
TRANSPORTATION	$193,718	$300,306	$215,698	$105,716	$194,459	$487,142
WHSL. & RET. TRADE	$551,653	$255,258	$347,543	$94,034	$137,351	$233,024
FINANCE	$638	$464	$935	$265	$1,944	$5,288
SERVICE	$4,500	$11,284	$23,360	$4,360	$2,212	$3,394
PUBLIC ADM	$238,638	$315,910	$185,986	$216,060	$224,515	$181,131
TOTAL	$1,869,449	$1,956,852	$1,422,364	$1,001,853	$1,139,154	$1,245,711

CONVERSE — USE TAX COLLECTIONS — CONVERSE

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$811	$6,710	$15,030	$903	$1,874	$1,299
MINING	$188,402	$173,026	$114,975	$196,653	$71,256	$147,671
CONSTRUCTION	$56,560	$107,634	$157,383	$91,084	$12,119	$80,746
MANUFACTURING	$2,542	$3,393	$3,702	$2,241	$3,709	$1,544
TRANSPORTATION	$180,784	$398,205	$122,188	$226,414	$239,488	$223,661
WHSL. & RET. TRADE	$26,055	$326,578	$110,224	$101,462	$58,295	$29,308
FINANCE	$1,761	$3,340	$907	$795	$789	$337
SERVICE	$1,426	$2,199	$7,397	$2,599	$3,867	$3,272
PUBLIC ADM	$115,463	$156,759	$98,791	$88,216	$99,287	$78,873
TOTAL	$573,810	$1,177,852	$630,605	$710,372	$599,692	$566,717

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

CROOK — USE TAX COLLECTIONS — CROOK

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$0	$1,152	$873	$240	$1,429	$9
MINING	$0	$0	$0	$0	$0	$299
CONSTRUCTION	$13,749	$89,672	$51,477	$85,393	$75,718	$59,566
MANUFACTURING	$10,918	$11,190	$11,372	$43,873	$7,761	$1,981
TRANSPORTATION	$16,797	$83,283	$58,661	$22,849	$23,735	$33,931
WHSL. & RET. TRADE	$26,692	($13,497)	$40,887	$28,170	$23,875	$26,981
FINANCE	$0	$0	$0	$0	$0	$0
SERVICE	$286	$1,078	$630	$25,220	$628	$124
PUBLIC ADM	$99,039	$124,690	$122,483	$143,987	$162,293	$134,578
TOTAL	$167,485	$297,571	$286,387	$349,738	$376,716	$257,475

FREMONT — USE TAX COLLECTIONS — FREMONT

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$558	$481	$366	$3,927	$1,209	$512
MINING	$719,820	$477,618	$124,816	$201,654	$146,217	$137,147
CONSTRUCTION	$54,552	$82,127	$85,511	$123,562	$68,689	$67,045
MANUFACTURING	$56,445	$93,474	$41,632	$709,915	$8,848	$6,819
TRANSPORTATION	$99,682	$83,903	$73,506	$36,120	$33,219	$22,216
WHSL. & RET. TRADE	$221,442	$213,283	$140,398	$156,745	$109,340	$95,779
FINANCE	$1,817	$1,801	$6,648	$1,808	$1,708	$725
SERVICE	$5,018	$8,299	$4,161	$15,742	$3,810	$1,038
PUBLIC ADM	$233,632	$181,518	$134,553	$128,408	$128,303	$119,005
TOTAL	$1,392,970	$1,142,511	$611,595	$1,377,888	$501,349	$450,290

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

GOSHEN — USE TAX COLLECTIONS — GOSHEN

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$2,938	$3,831	$3,624	$9,480	$5,389	$4,008
MINING	$0	$0	$0	$0	$0	$657
CONSTRUCTION	$6,324	$15,204	$19,987	$18,936	$57,197	$70,287
MANUFACTURING	$14,010	$19,435	$23,931	$34,965	$89,160	$35,952
TRANSPORTATION	$76,842	$109,851	$15,315	$186,062	$179,248	$40,659
WHSL. & RET. TRADE	$9,318	$20,765	$23,158	$36,130	$22,361	$13,384
FINANCE	$3,373	$1,444	$2,529	$1,962	$2,658	$865
SERVICE	$811	$618	$4,983	$875	$3,891	$1,481
PUBLIC ADM	$133,125	$119,391	$132,991	$157,149	$172,947	$158,285
TOTAL	$246,745	$290,543	$226,522	$445,563	$532,857	$325,584

HOT SPRINGS — USE TAX COLLECTIONS — HOT SPRINGS

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$167	$158	$137	$82	$0	$77
MINING	$18,503	$32,028	$4,620	$1,436	$8,713	$26,834
CONSTRUCTION	$8,881	$14,503	$23,950	$8,546	$22,486	$19,044
MANUFACTURING	$43	$105	$61	$9	$523	$70
TRANSPORTATION	$19,255	$25,748	$17,089	$5,945	$14,880	$23,953
WHSL. & RET. TRADE	$2,550	$2,201	$4,964	$14,107	$15,264	$20,104
FINANCE	$59	$12	$28	$8	$54	$33
SERVICE	$332	$1,566	$8,085	$713	$673	$531
PUBLIC ADM	$57,968	$64,966	$75,849	$83,263	$77,461	$59,908
TOTAL	$107,763	$141,294	$134,790	$114,114	$140,060	$150,561

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

JOHNSON — USE TAX COLLECTIONS — JOHNSON

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$534	$630	$879	$831	$961	$877
MINING	$0	$0	$0	$10	$37	$1,258
CONSTRUCTION	$4,760	$5,982	$24,669	$11,580	$1,100	$13,792
MANUFACTURING	$5,203	$6,705	$6,122	$3,636	$4,907	$4,847
TRANSPORTATION	$20,376	$18,026	$17,754	$9,087	$19,899	$6,626
WHSL. & RET. TRADE	$1,229	$6,469	$8,383	$64,499	$65,980	$60,830
FINANCE	$0	$0	$0	$0	$0	$0
SERVICE	$415	$948	$2,672	$366	$496	$306
PUBLIC ADM	$44,517	$43,394	$45,958	$55,240	$58,158	$53,463
TOTAL	$77,038	$82,159	$106,441	$145,255	$151,544	$142,006

LARAMIE — USE TAX COLLECTIONS — LARAMIE

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$6,121	$13,009	$12,277	$10,291	$7,947	$14,247
MINING	$3,642	$301	$0	$0	$91	$0
CONSTRUCTION	$209,640	$324,630	$323,038	$531,107	$747,635	$769,688
MANUFACTURING	$63,277	$77,770	$107,357	$145,738	$213,780	$292,347
TRANSPORTATION	$437,050	$500,793	$388,164	$313,316	$371,083	$398,473
WHSL. & RET. TRADE	$189,421	$19,227	$233,781	$292,383	$399,523	$177,341
FINANCE	$12,206	$6,608	$3,058	$5,947	$9,665	$12,616
SERVICE	$40,815	$31,483	$49,948	$44,902	$60,569	$53,528
PUBLIC ADM	$398,849	$439,073	$469,882	$627,142	$652,739	$857,577
TOTAL	$1,361,028	$1,585,903	$1,587,513	$1,970,833	$2,463,039	$2,601,549

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

LINCOLN — USE TAX COLLECTIONS — LINCOLN

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$502	$946	$975	$3,755	$1,461	$3,803
MINING	$49,006	$65,969	$101,845	$316,371	$1,979,785	$9,127,449
CONSTRUCTION	$209,070	$393,009	$211,978	$130,264	$50,022	$83,795
MANUFACTURING	$10,813	$4,499	$65,456	$1,663	$63,439	$62,693
TRANSPORTATION	$484,828	$272,474	$529,690	$353,595	$329,384	$332,101
WHSL. & RET. TRADE	$21,808	$45,688	$48,547	$356,617	$82,532	$64,409
FINANCE	$2,161	$1,116	$3,950	$8,424	$1,980	$553
SERVICE	$732	$1,690	$6,819	$2,854	$6,205	$6,989
PUBLIC ADM	$192,145	$240,544	$178,668	$227,501	$251,935	$248,091
TOTAL	$971,072	$1,025,940	$1,147,934	$1,401,251	$2,766,749	$9,929,891

NATRONA — USE TAX COLLECTIONS — NATRONA

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$12,451	$3,556	$1,435	$2,909	$18,039	$3,144
MINING	$456,663	$4,464,406	$242,245	$282,654	$278,709	$270,510
CONSTRUCTION	$182,784	$244,018	$282,852	$234,202	$204,927	$257,903
MANUFACTURING	$117,846	$231,932	$141,374	$184,210	$94,321	$138,697
TRANSPORTATION	$330,416	$430,200	$457,233	$227,670	$173,839	$147,719
WHSL. & RET. TRADE	$617,469	$1,077,759	$547,076	$783,093	$543,134	$373,786
FINANCE	$47,970	$176,761	$96,359	$9,405	$9,376	$11,983
SERVICE	$222,740	$251,181	$153,009	$241,488	$95,866	$62,356
PUBLIC ADM	$784,875	$937,126	$429,844	$455,328	$511,818	$474,849
TOTAL	$2,773,223	$3,798,943	$2,351,435	$2,420,969	$1,930,036	$1,740,854

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

NIOBRARA — USE TAX COLLECTIONS — NIOBRARA

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$0	$0	$0	$24	$0	$0
MINING	$1,033	$1,892	$1,409	$5,072	$532	$455
CONSTRUCTION	$0	$332	$2,542	$63,644	$98,613	$174,110
MANUFACTURING	$96	$0	$0	$0	$5,744	$99,118
TRANSPORTATION	$15,472	$11,495	$10,606	$245,084	$162,092	$30,353
WHSL. & RET. TRADE	$5,624	$5,686	$5,823	$9,155	$15,782	$57,392
FINANCE	$0	$0	$0	$0	$0	$0
SERVICE	$437	$521	$921	$358	$2	$489
PUBLIC ADM	$27,215	$32,917	$30,717	$44,706	$41,426	$28,387
TOTAL	$49,878	$52,845	$52,018	$368,047	$324,191	$390,310

PARK — USE TAX COLLECTIONS — PARK

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$14	$318	$653	$2,315	$1,428	$2,043
MINING	$138,519	$112,704	$163,955	$231,861	$159,393	$241,344
CONSTRUCTION	$71,262	$83,125	$138,668	$139,804	$157,343	$139,935
MANUFACTURING	$132,496	$183,387	$77,438	$27,398	$15,701	$2,709
TRANSPORTATION	$103,323	$71,868	$62,096	$28,978	$33,084	$19,278
WHSL. & RET. TRADE	$94,892	$89,318	$121,614	$112,128	$103,098	$104,045
FINANCE	$617	$1,499	$1,036	$1,642	$1,135	$1,141
SERVICE	$34,431	$23,469	$11,053	$34,875	$54,496	$4,402
PUBLIC ADM	$191,179	$217,220	$159,105	$203,241	$201,994	$224,992
TOTAL	$766,733	$782,914	$735,624	$782,246	$727,677	$739,893

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

PLATTE — USE TAX COLLECTIONS — PLATTE

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$2,015	$2,066	$2,915	$4,942	$2,753	$3,510
MINING	$65,066	$27,519	$4,119	$4,251	$15,918	$1,192
CONSTRUCTION	$87,551	$101,849	$109,610	$98,218	$200,884	$10,416
MANUFACTURING	$258	$241,936	$841,620	$93,654	$80,264	$118,246
TRANSPORTATION	$357,252	$107,069	$119,530	$270,722	$108,370	$67,798
WHSL. & RET. TRADE	$8,145	$22,091	$12,285	$9,650	$10,580	$16,523
FINANCE	$0	$157	$258	$0	$0	$220
SERVICE	$13,808	$2,079	$832	$845	$338	$785
PUBLIC ADM	$77,260	$59,046	$50,149	$55,563	$53,898	$57,140
TOTAL	$611,359	$563,818	$1,141,322	$537,852	$473,008	$275,835

SHERIDAN — USE TAX COLLECTIONS — SHERIDAN

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$1,882	$2,774	$4,814	$3,721	$2,465	$4,558
MINING	$75,867	$77,076	$90,281	$167,665	$129,795	$49,675
CONSTRUCTION	$111,950	$122,846	$135,971	$221,218	$196,336	$35,656
MANUFACTURING	$14,368	$7,814	$11,830	$21,066	$7,527	$43,324
TRANSPORTATION	$89,287	$173,852	$259,313	$407,899	$160,363	$56,939
WHSL. & RET. TRADE	$21,989	$50,896	$33,662	$68,156	$47,559	$48,652
FINANCE	$1,656	$992	$4,273	$3,537	$2,605	$2,085
SERVICE	$9,798	$7,811	$7,369	$14,488	$7,385	$3,614
PUBLIC ADM	$138,409	$144,090	$147,359	$171,281	$180,003	$129,336
TOTAL	$465,211	$588,156	$694,880	$1,079,038	$734,046	$373,805

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

SUBLETTE — USE TAX COLLECTIONS — SUBLETTE

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$1,611	$521	$1,092	$1,306	$1,197	$4,384
MINING	$1,313	$184	$191	$597	$329,731	$5,961,869
CONSTRUCTION	$12,403	$138	$2,200	$3,507	$6,055	$115,301
MANUFACTURING	$0	$3,781	$0	$6	$300	$3,562
TRANSPORTATION	$4,943	$60,214	$33,367	$23,419	$40,834	$32,414
WHSL. & RET. TRADE	$35,789	$5,901	$12,501	$67,800	$27,875	$11,991
FINANCE	$262	$314	$359	$399	$498	$33
SERVICE	$236	$3,816	$233	$712	$1,535	($189)
PUBLIC ADM	$76,737	$88,543	$66,735	$87,032	$97,130	$139,140
TOTAL	$133,298	$163,416	$116,682	$184,780	$505,157	$6,268,508

SWEETWATER — USE TAX COLLECTIONS — SWEETWATER

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$846	$1,497	$1,546	$871	$380	$2,776
MINING	$2,295,441	$2,280,501	$2,252,425	$1,593,425	$1,717,207	$2,794,261
CONSTRUCTION	$1,715,003	$2,160,335	$245,452	$209,846	$204,665	$986,324
MANUFACTURING	$70,880	$293,017	$34,230	$36,694	$11,443	$22,038
TRANSPORTATION	$386,962	$937,799	$2,433,280	$588,437	$633,185	$642,588
WHSL. & RET. TRADE	$79,716	$299,713	$149,766	$152,388	$113,101	$279,546
FINANCE	$856	$747	$855	$1,983	$1,645	$1,161
SERVICE	$78,291	$52,401	$53,699	$46,971	$115,456	$991,937
PUBLIC ADM	$677,037	$850,292	$359,193	$349,962	$478,879	$498,154
TOTAL	$5,305,037	$6,876,309	$5,530,454	$2,980,584	$3,275,967	$6,218,791

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

TETON — USE TAX COLLECTIONS — TETON

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$1,149	$1,340	$1,341	$1,528	$1,533	$1,452
MINING	$0	$0	$0	$0	$0	$0
CONSTRUCTION	$53,561	$87,138	$80,398	$97,553	$147,812	$144,027
MANUFACTURING	$273	$361	$77	$1,408	$13,041	$1,477
TRANSPORTATION	$48,180	$40,978	$39,729	$18,085	$12,118	$11,679
WHSL. & RET. TRADE	$24,953	$25,887	$51,333	$53,664	$53,462	$51,266
FINANCE	$563	$104	$257	$1,576	$7	$58
SERVICE	$21,837	$31,126	$25,572	$38,647	$52,379	$63,346
PUBLIC ADM	$166,460	$211,351	$225,767	$217,103	$228,099	$293,890
TOTAL	$316,965	$398,292	$424,490	$429,571	$508,455	$578,565

UINTA — USE TAX COLLECTIONS — UINTA

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$2,588	$3,518	$1,464	$9,169	$7,324	$6,242
MINING	$155,802	$1,180,934	$952,298	$765,694	$236,495	$84,538
CONSTRUCTION	$9,926	$49,397	$267,470	$327,076	$223,568	$287,450
MANUFACTURING	$40,921	$113,546	$777,766	$56,961	$327,540	$30,087
TRANSPORTATION	$126,849	$266,333	$164,068	$143,356	$679,145	$767,576
WHSL. & RET. TRADE	$43,183	$86,535	$114,937	$124,992	$189,596	$120,949
FINANCE	$154	$214	$35	$9	$0	$0
SERVICE	$39,804	$401,628	$196,657	$93,982	$77,400	$41,978
PUBLIC ADM	$668,292	$1,113,431	$695,400	$589,631	$568,764	$515,588
TOTAL	$1,087,525	$3,215,544	$3,170,102	$2,110,876	$2,309,839	$1,854,413

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

WASHAKIE — USE TAX COLLECTIONS — WASHAKIE

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$31	$25	$30	$0	$310	$0
MINING	$55,141	$34,255	$7,253	$11,697	$9,798	$7,455
CONSTRUCTION	$31,402	$21,114	$30,512	$15,574	$26,619	$17,387
MANUFACTURING	$17,359	$27,934	$32,821	$69,069	$38,734	$45,340
TRANSPORTATION	$47,314	$49,682	$32,005	$16,820	$33,542	$33,116
WHSL. & RET. TRADE	$88,267	$23,078	$21,735	$51,425	$43,382	$33,914
FINANCE	$135	$161	$16	$891	$1,808	$445
SERVICE	$1,081	$1,836	$3,394	$5,794	$2,071	$1,273
PUBLIC ADM	$95,938	$143,049	$38,925	$54,891	$66,656	$73,791
TOTAL	$336,672	$301,139	$166,698	$226,166	$222,927	$212,724

WESTON — USE TAX COLLECTIONS — WESTON

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$0	$0	$0	$39	$0	$689
MINING	$46,255	$24,824	$29,284	$32,015	$32,720	$26,931
CONSTRUCTION	$440	$481	$1,605	$4,976	$15,019	$30,187
MANUFACTURING	$20,043	$23,480	$4,682	$59,229	$449	$1,228
TRANSPORTATION	$69,755	$92,123	$95,134	$79,845	$84,857	$121,538
WHSL. & RET. TRADE	$43,471	$31,920	$58,322	$26,768	$12,265	$8,975
FINANCE	$55	$202	$171	$16	$0	$966
SERVICE	$36	$390	$817	$87	$73	$390
PUBLIC ADM	$129,386	$135,775	$118,498	$134,912	$125,994	$107,841
TOTAL	$309,448	$309,200	$308,520	$337,890	$271,380	$297,953

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

OUT OF STATE USE TAX COLLECTIONS OUT OF STATE

INDUSTRIAL SECTOR	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86
AGRICULTURE	$8,810	$8,865	$18,991	$21,683	$34,989	$7,426
MINING	$2,364,041	$4,337,069	$1,823,706	$1,373,735	$1,161,255	$794,164
CONSTRUCTION	$2,967,236	$7,914,303	$3,709,579	$1,019,616	$680,049	$703,251
MANUFACTURING	$602,794	$1,707,470	$926,183	$788,541	$658,947	$478,738
TRANSPORTATION	$1,567,505	$2,485,055	$7,856,567	$1,211,353	$915,511	$528,953
WHSL. & RET. TRADE	$6,937,150	$10,507,818	$6,369,323	$4,522,066	$4,153,573	$2,430,058
FINANCE	$11,778	$26,150	$18,049	$17,814	$17,410	$8,378
SERVICE	$562,644	$823,911	$546,555	$452,177	$533,849	$451,301
PUBLIC ADM						
TOTAL	$15,021,967	$27,810,648	$21,268,957	$9,406,992	$8,155,590	$5,402,274

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

GLOSSARY

GLOSSARY

NOTE: All page citations refer to Executive Office of the President, Office of Management and Budget, Standard Industrial Classification Manual 1967, Washington: U.S. Government Printing Office (1967)

AGRICULTURE

This division includes establishments primarily engaged in agricultural production, forestry, commercial fishing, hunting and trapping, and related services. (p. 17)

APPAREL

This major group includes retail stores primarily engaged in selling new clothing, shoes, hats and related articles for personal wear and adornment. (p. 267)

AUTOMOBILE

This major group includes retail dealers selling new and used automobiles, boats, recreational and utility trailers, and motorcycles; those selling new automobile parts and accessories and gasoline service station. However, these collections do not include sales of new and used vehicles, since the County Treasurer collects this tax and therefore is included in the Public Administration sector. (p. 265)

BUILDING AND HARDWARE

This major group includes retail establishments primarily engaged in selling lumber and other building materials; paint; glass and wallpaper; hardware; nursery stock; lawn and garden supplies and mobile homes. (p. 260)

CAPITAL IMPROVEMENT TAX

(Sec. 39-6-412, W.S. 1984)
This is an optional sales tax imposed for the express purpose of capital construction. The revenue from the tax shall be used only for planning, construction, furnishing, equipping and debt service for any capital improvement project authorized by public election.

CONSTRUCTION

This division includes establishments primarily engaged in construction, which is defined to include new work, additions, alterations and repairs. (p. 45)

FINANCE

This division includes establishments operating primarily in the fields of finance, insurance and real estate. (p. 277)

FOOD STORES

This major group includes retail stores primarily engaged in selling food for home preparation and consumption. (p. 263)

FURNITURE

This major group includes retail stores selling goods used for furnishing the home such as furniture, floor coverings, drapes and electrical and gas appliances. (p. 269)

GENERAL MERCHANDISE

This major group includes retail outlets such as department stores, variety stores and general merchandise stores which sell a number of lines of merchandise such as dry goods, apparel, accessories, furniture and home furnishings, small wares, hardware and food. (p. 262)

INHERITANCE TAX

(Sec. 39-6-810 to 39-6-813, W.C. 1977)
This new provision repealed the old state Inheritance Tax. The state now collects all or its prorata share of the "Federal Credit for State Death Tax". This tax is applicable to the estates of descendents whose date of death is January 1, 1983 and thereafter. This tax is commonly referred to as a "pickup tax", wherein the state of domicile, and the states where the non-resident descendent owned real and tangible personal property with an actual situs in the non-domicillary state, collect the Federal Credit or a prorata share which is allowable on the Federal Estate Tax Return.

MANUFACTURING

The manufacturing division includes all establishments such as plants, factories, and mills engaged in the mechanical or chemical transformation of materials or substances into new products. (p. 57)

MINERAL SEVERANCE TAX

(Section 39-6-301 to 39-6-307, W.S. 1977)
The tax is levied on the cash market value of specified minerals and valuable deposits after the mining or production process is completed. The particular rate varies with the type of deposit. The distribution of collections also varies from the State funds (General, Trust and Agency, Capitol Facilities, etc) with the type of deposit.

MINING

This division includes all establishments primarily engaged in mining. Mining is here used in the broad sense to include the extraction of solid and gaseous minerals occurring naturally as well as other preparation customarily done at the mine site, or as a part of mining activity. (p. 31)

MISCELLANEOUS STORES

This major group includes retail establishments not elsewhere classified such as drug stores, liquor stores and used merchandise stores. (p. 272)

PUBLIC ADMINISTRATION

This division includes the legislative, judicial, administrative and regulatory activities of Federal, State, local and international governments. Also, nonclassifiable establishments have been placed in this category.

RESTAURANTS

This major group includes retail establishments selling prepared foods and drinks for consumption on the premises, and also lunch counters and refreshment stands selling prepared foods and drinks for immediate consumption. (p. 271)

RETAIL TRADE

This division includes establishments engaged in selling merchandise for personal or household consumption and rendering services incidental to the sale of the goods. (p. 259)

SALES TAX

(Sec. 39-6-401 to 39-6-417, W.S. 1977)
This tax is levied on the gross receipts from the sale of tangible personal property and specified services. For a listing of exemptions and rates refer to the introduction. The collections are distributed between the State General Fund and local jurisdictions.

SERVICES

This division includes establishments primarily engaged in providing a wide variety of services (ie. such as legal, health and repair) for individuals, business and government establishments, and other organizations. (p. 295)

TRANSPORTATION

This division includes establishments providing to the general public or to other business enterprizes, passenger and freight transportation, communication services, electricity, gas, steam water or sanitary services, and the U.S. Postal Service. (p. 219)

USE TAX

(Sec. 39-6-501 to 39-6-603, W.S. 1977)
The Use Tax is levied upon tangible personal property that is purchased from an out-of-state vendor and shipped directly to the purchaser for storage, use or consumption in the state. Freight and property in interstate transportation is exempted. The rate is fixed at three percent and the collections are distributed between the State General Fund and local jurisdictions.

WHOLESALE TRADE

This division includes establishments or places of business primarily engaged in selling merchandise to retailers or acting as agents or brokers in buying merchandise for or selling merchandise to retailers. However, when a wholesale good is not sold for resale it is taxed at retail value.